

ST. MARY'S COUNTY

APPROVED OPERATING AND CAPITAL BUDGETS

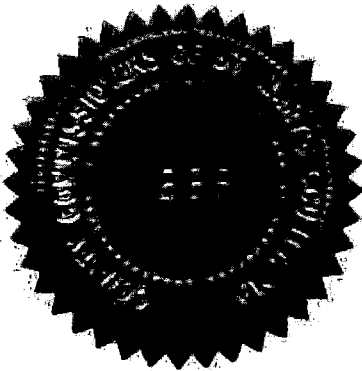
FOR FISCAL YEAR 2013-2014

The Approved Budget for St. Mary's County for Fiscal Year beginning July 1, 2013 and ending June 30, 2014, as represented by the detailed and fully itemized statement contained within the "Approved Budget Document", is this date, May 28, 2013 approved by the Commissioners of St. Mary's County.

THIS DATE:

May 28, 2013

BY ORDER OF
THE COMMISSIONERS
OF
ST. MARY'S COUNTY



Francis Jack Russell
Francis Jack Russell, President

— No —
Lawrence D. Jarboe, Commissioner

Cynthia L. Jones
Cynthia L. Jones, Commissioner

Todd B. Morgan
Todd B. Morgan, Commissioner

Daniel L. Morris
Daniel L. Morris, Commissioner

ATTEST:

Rebecca Bridgett
Dr. Rebecca Bridgett
County Administrator

Elaine M. Kramer
Elaine M. Kramer
Chief Financial Officer

ORDINANCE No: 2013- 21

SUBJECT: ORDINANCE FOR LEVYING RATES FOR
ST. MARY'S COUNTY REVENUE TAXES;
EMERGENCY SERVICES TAX RATES;
PROPERTY TAX RATE, SERVICE CHARGE
ENERGY AND FUEL TAX RATES, AND
SPECIAL DISTRICT TAX RATES
FOR FISCAL YEAR 2014

REVENUE TAX ORDINANCE

Budget Authority

WHEREAS, the 1979 Laws of Maryland, Chapter 670, the 1982 Laws of Maryland, Chapter 75, and the 1986 Laws of Maryland, Chapter 48, codified as the Code of St. Mary's County, MD, Sections 27-1 through 27-11, authorizes and empowers the Commissioners of St. Mary's County to adopt the Annual Budget and Appropriation Act by June 1 of each year; and

Compliance with Budget Procedures

WHEREAS, in accordance with the Code of St. Mary's County, MD, Section 27-5, the Recommended Budget was filed in the office of the Commissioners of St. Mary's County on March 26, 2013, public hearing was held on April 30, 2013, pursuant to notice of a public hearing published in Enterprise, a newspaper of general circulation in St. Mary's County, on April 19, 2013, and April 26, 2013; and

Emergency Services Property Tax Levy Authority

WHEREAS, the Code of St. Mary's County, MD, Section 49-1, et seq., establishes a fire tax of not more than five and six-tenths cents (\$0.056) and fourteen cents (\$0.14) on every One hundred dollars (\$100.00) of assessed valuation of all real and personal property, respectively, in the Election Districts wherein the question of levying said Fire Tax has been submitted to and approved by a referendum of the legally qualified voters; and

WHEREAS, the 2005 Laws of Maryland, Chapter 412, which has been codified as the Code of St. Mary's County, MD, Section 49-1, et seq., has approved and authorized the Commissioners of St. Mary's County to impose an Emergency Services tax, which reaffirms the aforementioned Fire Tax, and adds a tax for Rescue Squads and certain support services organizations; and

Authority for a Service Charge for the Semi-Annual Payment of Property Taxes

WHEREAS, Tax-Property Article of the Annotated Code of Maryland, Sections 6-202, 6-204, 6-302, 6-306 and 6-308 and the Code of St. Mary's County, MD, Section 27-7(C), authorizes and empowers the Commissioners of St. Mary's County to levy a property tax rate for each fiscal year; and

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FOR FISCAL YEAR 2014

WHEREAS, the Maryland Department of Assessments and Taxation has approved a service charge of Three Hundredths percent (.03%) of the amount of tax due at the second installment to cover lost interest income and administrative expenses associated with the semiannual payment for a property owner electing to pay real property taxes under a semiannual payment schedule pursuant to Section 10-204.3 of the Tax-Property Article of the Annotated Code of Maryland. As a result, the service charge shall be effective at the rate of Three Hundredths percent (.03%) of the amount of tax due at the second installment; and

Income Tax Levy Authority

WHEREAS, pursuant to Section 10-106(a) (iii) of the Tax-General Article of the Annotated Code of Maryland and the Code of St. Mary's County, MD, Section 267-15, the Commissioners of St. Mary's County shall set, by ordinance or resolution, a County Income Tax equal to at least One percent, (1.00%), but not more than Three and two-tenths percent, (3.20%), of an individual's Maryland taxable income for the taxable years beginning after December 31, 2001; and

WHEREAS, Tax-General Article of the Annotated Code of Maryland, Section 10-106(a)(2) and the Code of St. Mary's County, MD, Section 267-16 authorizes the County Income tax to continue until the County changes the rate by ordinance or resolution; and

Energy and Fuel Tax Rate Levy Authority

WHEREAS, Article 24, Section 9-604 of the Annotated Code of Maryland authorizes and empowers the Commissioners of St. Mary's County to impose, by ordinance, and collect a sales and use tax on any form of energy or fuel used or consumed in St. Mary's County; and

WHEREAS, the Commissioners of St. Mary's County imposed such a sales and use tax on energy or fuel by Ordinance No. 89-13 adopted on May 16, 1989, and repealed and re-enacted by Ordinance No. 90-19 adopted on October 16, 1990, which ordinance has been codified as the Code of St. Mary's County, MD, Sections 267-23 through 267-28; and which was amended by Ordinance 2003-05, as adopted by the Commissioners of St. Mary's County on May 29, 2003; and

WHEREAS, Article 24, Section 9-604 of the Annotated Code of Maryland provides that the sales and use tax on energy or fuel may not exceed Five percent (5.00%) of the vendor's unit charges to customers billed in the County by all vendors for energy and fuel subject to the tax within classifications separated by energy or fuel; and

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SPECIAL DISTRICT TAX RATES
FOR FISCAL YEAR 2014

WHEREAS, the Code of St. Mary's County, MD, Section 267-24 (F), as amended by Ordinance 2003-05, provides that the Commissioners of St. Mary's County shall levy the Energy and Fuel tax rates for each fiscal year ensuing after the fiscal year beginning after June 30, 1990, in accordance with the procedures set forth in that sub-section of the ordinance; and

Environmental and Solid Waste Service Fee Authority

WHEREAS, Article 25, Section 14A (a) (1) of the Annotated Code of Maryland authorizes and empowers the Commissioners of St. Mary's County to set reasonable fees for the use of disposal areas or facilities, and on May 15, 2007, the Board approved Ordinance 2007-04 assessing an Environmental and Solid Waste Service Fee to each improved residential property beginning July 1, 2007; and

Special District Tax Rate Levy Authority

WHEREAS, the Commissioners of St. Mary's County, Maryland are empowered by virtue of Article 25, Sections 167A through 167E of the Annotated Code of Maryland, to establish, create, repair, and maintain shore erosion control districts; and

WHEREAS, the Commissioners of St. Mary's County, Maryland, may act as District Council pursuant to authority granted in Article 25, Sections 161-167; in Article 25, Sections 167A-E; and Natural Resources Article Section 8-705 of the Annotated Code of Maryland for the Special Districts created as Shore Erosion, Erosion Control Districts and/or Waterway Improvement Districts; and

WHEREAS, the Commissioners of St. Mary's County, Maryland are empowered, under the provisions of the Code of St. Mary's County, MD, Section 109-2(C) and (D), to construct and improve private roads and drainage incident thereto and to impose an annual benefit assessment for said construction and/or improvement after the approval of a petition of a majority of the property owners whose property benefits from said improvements; and

WHEREAS, the Commissioners of St. Mary's County, acting as District Council, shall certify the amount of each assessment to the Treasurer of St. Mary's County, Maryland on or before May 1 of each year hereafter for debt service on the capital construction costs, utilizing a uniform assessment method whereby each property within the district, as defined above, shall pay an equal share; and

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SPECIAL DISTRICT TAX RATES
FOR FISCAL YEAR 2014**

WHEREAS, the Commissioners of St. Mary's County, Maryland are empowered, under the provisions of the Annotated Code of Maryland, Article 25, Section 2B, to provide for electric lighting along all or any part of the streets, lanes, alleys and public ways of the County, and enter into agreements with any person, partnership or corporation for the installation, maintenance and operation of electric lighting, which costs shall be paid by ad valorem taxes levied upon the property within the area to be served by the electric lighting upon the approval of a petition of at least 60.0% of the property owners within the district; and

Levy of Emergency Services Tax Rate

NOW, THEREFORE, BE IT ORDAINED by the Commissioners of St. Mary's County, the Fire Tax is hereby assessed on every One hundred dollars (\$100.00) of assessed valuation of all real and personal property, effective July 1, 2013, as follows:

Fire Tax Rates:		<u>Real</u>	<u>Personal/Other</u>
	Election District 1	\$0.036	\$0.09
	Election District 2	\$0.044	\$0.11
	Election District 3	\$0.024	\$0.06
	Election District 4	\$0.044	\$0.11
	Election District 5	\$0.046	\$0.115
	Election District 6	\$0.044	\$0.11
	Election District 7	\$0.044	\$0.11
	Election District 8	\$0.050	\$0.125
	Election District 9	\$0.036	\$0.09; and

BE IT FURTHER ORDAINED by the Commissioners of St. Mary's County, that the Rescue Squad component of the Emergency Services Tax is hereby assessed on every \$100.00 of assessed valuation of all real and personal property, effective July 1, 2013, as follows:

Rescue Squad Tax Rates:		<u>Real</u>	<u>Personal/Other</u>
	Election District 1	\$0.011	\$0.0275
	Election District 2	\$0.008	\$0.02
	Election District 3	\$0.009	\$0.0225
	Election District 4	\$0.008	\$0.02
	Election District 5	\$0.008	\$0.02
	Election District 6	\$0.014	\$0.0350
	Election District 7	\$0.011	\$0.0275
	Election District 8	\$0.017	\$0.0425
	Election District 9	\$0.008	\$0.02; and

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SPECIAL DISTRICT TAX RATES
FOR FISCAL YEAR 2014

BE IT FURTHER ORDAINED by the Commissioners of St. Mary's County, the component of the Emergency Services Tax for Support Services Organizations of One and six-tenths cents (\$0.016) is hereby assessed on every \$100.00 of assessed valuation of all real property and four cents (\$0.04) for personal property, effective July 1, 2013; and

Levy of Property Tax and Service Charge for the Semi-Annual Payment of Property Taxes

BE IT FURTHER ORDAINED, that the property tax rate for St. Mary's County for fiscal year 2013, be established at Eight hundred fifty-seven thousandths Dollars (\$.857) per One hundred dollars, (\$100.00), of assessed valuation, for real property and Two and one thousand, four hundred twenty-five ten-thousandths Dollars (\$2.1425) per One hundred dollars (\$100.00) of assessed valuation for other property; and

BE IT FURTHER ORDAINED, that the service charge applicable only to those choosing to take advantage of the optional semiannual payment schedule for State, County and special taxing district property taxes due on owner-occupied residential property pursuant to Section 10-204.3 of the Tax-Property Article of the Annotated Code of Maryland be established at Three Hundredths percent (.03%) of the amount of tax due at the second installment; and

Levy of County Income Tax Rate

BE IT FURTHER ORDAINED, that the Income Tax Rate established in Ordinance 2005-04 is Three percent (3.00%), of an individual's Maryland taxable income; and

BE IT FURTHER ORDAINED, that this rate shall continue in effect until the County changes the rate; and

Levy of Energy and Fuel Tax Rate

BE IT FURTHER ORDAINED, that the following energy and fuel tax rates are enacted for St. Mary's County for fiscal year 2014:

Energy Tax Rates: Electricity – 1.25% of the billed unit charge.
Fuel Oil – 1.25% of the billed unit charge.
Liquefied Petroleum Gas – 1.25% of the billed unit charge.

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FOR FISCAL YEAR 2014

Levy of Environmental and Solid Waste Service Fee

BE IT FURTHER ORDAINED, that pursuant to Ordinance 2007-04 an Environmental and Solid Waste Service Fee in the amount of \$60.00 per dwelling unit is hereby assessed for fiscal year 2014; and

Levy of Special District Tax Rate

BE IT FURTHER ORDAINED that, pursuant to its authority, the following Special District tax rates shall be enacted for the following districts for Fiscal Year 2014:

Jefferson Island Erosion	Varying amounts each year
Tall Timbers Erosion #3	\$115.33 per front lot; \$57.28 per back lot.
Southampton Lighting	\$19.76 per lot.
Roof Top Circle	\$237.80 per lot.
Miles Drive	\$270.24 per lot.
Rosebank Village	\$342.65 per lot.
Cloverdale Acres	\$512.75 per lot.
Wicomico Shores	\$228.73 per lot.
Mallard Creek	\$259.26 per owner
Little Kingston Creek	\$136.35 per owner
Mulberry South	\$286.76 per owner
Golf Course Drive	\$217.99 per owner
Holly Point Shore Erosion	\$11,502.65 per year
Kingston Creek	\$34.14 parcel
Villas on Waters Edge Shore Eros.	\$243.24 per property
Kingston Creek Waterway #2	\$674.75 per property

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SPECIAL DISTRICT TAX RATES
FOR FISCAL YEAR 2014

Those voting aye: 4

Those voting nay: 1

Those abstaining or absent: 0

Adoption Date: May 28, 2013

Effective Date of Ordinance: July 1, 2013
Effective Date of Emergency Service Tax Rates: July 1, 2013
Effective Date of Property Tax & Service Charge: July 1, 2013
Effective Date of Income Tax Rate: January 1, 2014
Effective Date of Energy and Fuel Tax Rate: July 1, 2013
Effective Date of Special District Tax Rate: July 1, 2013

ATTEST:

COMMISSIONERS OF ST. MARY'S COUNTY

Rebecca Bridgett
Dr. Rebecca Bridgett
County Administrator

Francis Jack Russell
Francis Jack Russell, Commissioner President

NO
Lawrence D. Jarboe, Commissioner

Approved as to form and legal
sufficiency:

George R. Sparling
George R. Sparling
County Attorney

Cynthia L. Jones
Cynthia L. Jones, Commissioner

Todd B. Morgan
Todd B. Morgan, Commissioner

Daniel L. Morris
Daniel L. Morris, Commissioner

ORDINANCE NO. 2013- 22

SUBJECT: FY2014 ST. MARY'S COUNTY BUDGET

APPROPRIATION ORDINANCE

WHEREAS, the 1979 Laws of Maryland, Chapter 670, the 1982 Laws of Maryland, Chapter 75, and the 1986 Laws of Maryland, Chapter 48, codified as the Code of St. Mary's County, MD, Sections 27-1 through 27-11 authorizes and empowers the Commissioners of St. Mary's County to adopt the Annual Budget and Appropriation Act by June 1 of each year; and

WHEREAS, in accordance with the Code of St. Mary's County, MD, Section 27-5, the Recommended Budget was filed in the office of the Commissioners of St. Mary's County on March 26, 2013, public hearing was held on April 30, 2013, notice of hearing on April 19, 2013 and April 26, 2013 editions of The Enterprise, a newspaper of general circulation in St. Mary's County,

NOW, THEREFORE, BE IT ORDAINED by the Commissioners of St. Mary's County, Maryland, that the operating budget for fiscal year 2014 (FY2014) is hereby adopted as set forth in the St. Mary's County Approved Budget for Fiscal Year 2014, a copy of which is incorporated herein by reference. In accordance with the Code of St. Mary's County, MD, Section 27-8, transfer of appropriations between general classification of expenditures as outlined in this Ordinance may be authorized by the Commissioners of St. Mary's County, Maryland; and

NOW, THEREFORE, BE IT FURTHER ORDAINED, by the Commissioners of St. Mary's County, Maryland, that the following appropriations and capital improvement program are enacted for St. Mary's County for the fiscal year beginning July 1, 2013 (FY2014) as follows:

SECTION 1. OPERATING APPROPRIATIONS**County Departments**

County Commissioners/County Administrator	\$ 1,047,758
Aging & Human Services	7,888,467
County Attorney	582,854
Department of Economic & Community Development	1,577,544
Department of Finance	1,572,646
Department of Human Resources	1,371,243
Department of Land Use and Growth Management	3,072,275
Department of Public Works & Transportation	18,427,728
Department of Recreation and Parks	3,693,542
Emergency Services & Technology	10,236,706
Total County Departments	\$49,470,763

NO.: 22

SUBJECT: FY2014 ST. MARY'S COUNTY BUDGET

Elected Officials

Circuit Court	\$1,442,932
Orphan's Court	33,925
Office of the Sheriff	33,401,095
Office of the State's Attorney	2,950,309
County Treasurer	<u>420,685</u>

Total Elected Officials	<u>\$38,248,946</u>
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State Agencies and Independent Boards

Department of Health	\$1,700,851
Department of Social Services	417,007
Alcohol Beverages Board	260,815
Supervisors of Elections	672,786
Cooperative Extension Service	203,854
Ethics Commission	833
Soil Conservation District	68,703
Board of Education	89,910,979
College of Southern Maryland	3,813,943
College of Southern Maryland Foundation	20,000
Board of Library Trustees	<u>2,476,564</u>

Total State Agencies and Independent Boards	<u>\$99,546,335</u>
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Non-Profit Private Entity Contributions

Greenwell Foundation	\$ 30,000
Historic Sotterley, Inc.	60,000
Hospice of St. Mary's	15,000
Lexington Park Rotary-Oyster Festival	3,000
Literacy Council of St. Mary's	10,000
Southern Maryland Navy Alliance, Inc.	25,000
Patuxent River Naval Air Museum	15,000
Seventh District Optimist (Blessing of the Fleet)	9,000
SMC Forest Conservation District Board	500
The Promise	12,400
Southern MD Higher Education Center	40,000
So. MD Resource Conservation/Development	5,000
St. Mary's Caring, Inc.	3,000
St. Mary's College River Concert Series	5,000
St. Mary's Co. Historical Society	10,000
The ARC of Southern Maryland, Inc.	130,000
The Center for Life Enrichment	150,908

NO. 22

SUBJECT: FY2014 ST. MARY'S COUNTY BUDGET

The Southern MD Center for Family Advocacy	100,000
Three Oaks Center	125,000
Tri-County Community Action Committee	16,000
Tri-County Council	94,200
Tri-County Youth Services Bureau	110,000
Unified Commission for Afro Americans	4,000
Walden/Sierra, Inc.	340,447
Watermen's Association	<u>13,000</u>

Total Non-Profit Entity Contributions	<u>\$1,326,455</u>
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Other Government Budget Costs

Supplemental Expense Reserve	\$1,000,000
Leonardtown Tax Rebate	50,471
Employer Contributions	6,958,000
Bank Fees	61,000
Debt Service	<u>9,934,063</u>

Total Other Government Budget Costs	<u>\$18,003,534</u>
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Transfers & Reserves

Bond Rating Reserve	\$660,000
Reserve - Emergency Appropriations	500,000
CIP / Pay-Go	12,855,816
Reserve - OPEB	<u>2,053,468</u>

Total Transfers & Reserves	<u>\$16,069,284</u>
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TOTAL GENERAL FUND	<u>\$222,665,317</u>
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Enterprise and Special Revenue Funds

Recreation and Parks Activities Fund	\$2,814,589
Wicomico Shores Golf Fund	1,518,876
Solid Waste & Recycling	3,638,881
Miscellaneous Revolving Fund	594,968
Special Assessment Fund	69,599
Emergency Services Support Fund	<u>2,297,449</u>

TOTAL ENTERPRISE & SPECIAL REVENUE FUNDS	<u>\$10,934,362</u>
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NO.: 22

SUBJECT: FY2014 ST. MARY'S COUNTY BUDGET

SECTION 2. CAPITAL IMPROVEMENTS FUND APPROPRIATIONS**Public Facilities**

Agricultural Services Center	\$233,000
Parking and Site Improvements	180,000
Farmers Market Improvements	75,000
Workforce Housing Initiatives	250,000
Airport Improvements	100,000
Sheriff Substation	558,000
Adult Detention Center Upgrades	1,564,000
Fire and Rescue Revolving Loan Fund	300,000
Public Facilities Needs Assessment	150,000
Building Maintenance & Repairs - Critical	<u>40,000</u>

Total Public Facilities	<u>\$3,450,000</u>
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Highways

Dr. Johnson Road Bridge Structure	\$116,000
Retrofit Sidewalk Program	165,000
Streetscape Improvements	60,000
Regional Water Quality & Nutrient Removal	1,157,900
Bridge/Culvert Replacement and Repair	150,000
Removal of Roadside Obstacles	260,000
Asphalt Overlay	3,000,000
Modified Seal Surface Treatment	<u>654,000</u>

Total Highways	<u>\$5,562,900</u>
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Marine

St. Jerome's Creek Jetties	<u>\$974,016</u>
Total Marine	<u>\$974,016</u>

Solid Waste

Landfill Mitigation	<u>\$297,401</u>
Total Solid Waste	<u>\$297,401</u>

NO: 22

SUBJECT: FY2014 ST. MARY'S COUNTY BUDGET

Land Conservation

Agricultural Land Preservation Programs	\$3,339,475
Critical Area Planting	<u>33,080</u>
Total Land Preservation	<u>\$3,372,555</u>

Recreation and Parks

Three Notch Trail, Phase Six	\$ 667,680
Piney Point Lighthouse Museum	190,000
St. Clement's Island Museum Renovations	100,000
Nicolet Park Entrance	65,000
Recreation Facility & Park Improvements	525,000
Leonardtown Park	150,000
Park Land and Facility Acquisition	<u>90,000</u>
Total Recreation and Parks	<u>\$1,787,680</u>

Public Landings

Derelict Boat Removal	<u>\$30,000</u>
Total Public Landing	<u>\$30,000</u>

Public Schools

Duke Elementary School - Leonardtown	\$ 13,419,000
Spring Ridge Middle School Renovation	9,930,000
Energy Efficiency - LED Lighting Projects	1,378,000
Esperanza Middle School Soil Erosion	439,000
Relocatables for various sites	325,000
Flooring Replacement - Various Schools	<u>50,000</u>
Total Schools	<u>\$25,541,000</u>

TOTAL CAPITAL IMPROVEMENTS FUND

\$41,015,552

NO: 22

SUBJECT: FY2014 ST. MARY'S COUNTY BUDGET

AND BE IT FURTHER ORDAINED, by the Commissioners of St. Mary's County, Maryland, that, in accordance with the Code of St. Mary's County, MD, Section 27-3, that, the Capital Program for the fiscal years ending June 30, 2015; June 30, 2016; June 30, 2017; June 30, 2018 and June 30, 2019; is hereby adopted as set forth in the St. Mary's County Approved Budget for Fiscal Year 2014, a copy of which is incorporated herein by reference, by the Commissioners of St. Mary's County, Maryland.

Those voting Aye: 4

Those voting Nay: 1

Those Absent: 0

Adoption Date: May 28, 2013
Effective Date: July 1, 2013

COMMISSIONERS OF ST. MARY'S COUNTY

ATTEST:

Rebecca Bridgett
Dr. Rebecca Bridgett
County Administrator

Elaine M. Kramer
Elaine M. Kramer
Chief Financial Officer

APPROVED AS TO FORM AND LEGAL
SUFFICIENCY:

George R. Sparling
George R. Sparling
County Attorney

Francis Jack Russell
Francis Jack Russell, President

- NO -
Lawrence D. Jarboe, Commissioner

Cynthia L. Jones
Cynthia L. Jones, Commissioner

Todd B. Morgan
Todd B. Morgan, Commissioner

Daniel L. Morris
Daniel L. Morris, Commissioner

TOTAL APPROVED FY2014 BUDGET SUMMARY

<u>FUND DESCRIPTION</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 APPROVED</u>	<u>FY2014 REQUESTED</u>	<u>FY2014 APPROVED</u>
General Fund	\$ 188,851,012	\$ 211,678,778	\$ 213,211,634	\$ 222,665,317
Enterprise Funds				
Recreation and Parks Activity Fund	2,035,455	2,771,154	2,775,962	2,814,589
Wicomico Shores Golf Fund	1,449,117	1,435,159	1,483,192	1,518,876
Solid Waste & Recycling	3,548,091	3,534,331	3,547,000	3,638,881
Special Revenue Funds				
Miscellaneous Revolving Fund	167,640	548,817	530,795	594,968
Special Assessments Fund	38,441	77,445	69,599	69,599
Emergency Services Support Fund	1,992,189	1,974,455	2,043,651	2,297,449
Other Operating Funds - Independent Boards (Non-Appropriated State, Federal, Miscellaneous Funds)				
Board of Education - General Operating	105,894,397	97,814,979	99,018,732	*
Board of Education - Restricted Fund	8,670,485	9,231,412	9,122,440	*
Board of Education - Revolving Fund	6,681,003	7,036,833	7,376,833	*
Board of Library Trustees	1,013,221	930,669	930,669	*
College of Southern Maryland	7,678,359	8,664,544	9,566,785	*
*Will be updated when final budget is received with updated allocation				
Total Capital Projects Fund	\$ 25,918,673	\$ 32,480,053	\$ 34,715,552	\$ 41,015,552

THE TOTAL BUDGET FOR ST. MARY'S COUNTY

The General Fund is the portion of the budget where general tax revenues such as property and income taxes are collected, and where general expenditures such as the County's cost for education, law enforcement, highway maintenance, and libraries are reported.

Additionally, County expenditures are incurred in several other funds. There are two separate enterprise funds which account for the operations of various county-wide recreation programs and the operations of the County's public golf course, as well as the solid waste enterprise fund. There are also special revenue funds which account for the emergency services support tax, special tax district costs, and other miscellaneous programs. These miscellaneous revolving funds include several Department on Aging and Human Service activities. In addition to the County funding, the Library, Public Schools, and College of Southern Maryland receive significant resources from other sources, such as the State of Maryland, which are reflected as Other Operating Funds.

As part of the annual budget process, the Board of County Commissioners must also authorize the expenditure of State, Federal, and other revenues of the independent boards which manage the school system, public libraries, and the College of Southern Maryland. These revenues are received by the respective boards and not by the County government; thus, the revenues are not appropriated in the annual budget ordinance but are still authorized for expenditure by the Commissioners.

The combination of the general fund, enterprise funds, special funds, and the non-county operating funds of the independent boards comprise the entire operating budget for St. Mary's County. The Board of County Commissioners adopts a separate capital budget for the financing of long-term capital improvements.

APPROVED FY2014 BUDGET

HIGHLIGHTS

Approved Operating Budget

Following represents brief highlights of budget changes between FY2013 and FY2014. For more detail, please refer to the appropriate sections of this Approved Budget Book.

GENERAL \$222,665,317 general fund budget, \$10,986,539 – or 5.2% more than the Approved FY2013.

This is comprised of revenues totaling \$209,212,317 a 4% increase over FY2013, as well as the application of \$13,453,000 in fund balance for non-recurring items.
Significant changes are addressed below.

Revenues

Property Tax Rate remains at \$.857 per \$100 of assessed value. We did not adjust to the Constant Yield Tax Rate of \$.8526, which would have decreased revenues by approximately \$527,000. Property tax revenue is estimated to increase \$1,210,130 over the FY2013 budget – to \$101.6 million, an increase of 1.2%. This is estimated using the State's estimated assessed value, with the County's tax rates applied. The County continues to cap the increase in taxable assessed value at 5% for primary residences. The programs that further limit property tax increases for qualifying seniors are also continued. Taxes saved by the qualifying senior residents as a result of these programs have increased from approximately \$455,000 in FY2010 to an estimated \$870,000 in FY2014. The revenue estimate is also net of the \$429,505 cost shift by the State for the Local Assessor's Office.

Local Income Tax Rate for St. Mary's County remains at 3% of net taxable income. Income tax revenues are projected to increase \$6 million over the FY2013 budget. FY2014 estimate uses a 5% annual growth assumption; Tax Year 2011 returns demonstrated a growth rate of 5.51%, which was a decline from the 2010 tax return results. Recognizing that tax year is different than fiscal year, we estimate the tax year amounts and then recognize each half of the year in the fiscal year to which it belongs. For example, FY2014 is based upon half of estimated tax for calendar/tax years 2013 and 2014. We also included \$3.5 million as an estimated distribution the State makes of unallocated receipts, penalties, and interest.

Other local taxes increased by 2.6% to a total of \$8,190,000. Each of these taxes has different patterns of activity during the year, and the estimates for FY2014 are based on the FY2013 amounts to date, compared to prior trends. The principal area of growth is in recordation taxes, which likely reflect the impact of the 2012 State legislation that expanded the application of recordation tax to indemnity mortgages. Rates remain unchanged.

Highway User revenue is a formula distribution by the State of motor fuel and vehicle titling taxes and registration fees, which has been severely reduced as a part of the State budget balancing. State estimated revenues for St. Mary's are \$766,359, an increase of \$77,159. In FY2008, this revenue source provided \$8 million. Though the State has restored some of the cuts it made in prior years, such as to the Health Department, this revenue allocation from the State remains largely unrestored.

Charges for Services revenue is projected to decrease from \$3,568,414 in FY2013 to an estimated \$2,640,482 in FY2014. The largest decrease is the \$770,096 for reimbursement from the State for maintenance and services for the Carter State Office Building, an agreement which ends in June 2013; this is offset by related expense reductions, principally in the Department of Public Works & Transportation. Noxious Weed Fees were moved to the Miscellaneous Revolving Fund along with the related expenses.

State and Federal Grants are projected to be \$13,023,890 in FY2014, which is 14% higher than the Approved FY2013. This category includes both "recurring" grants, such as STS and Aging & Human Services, as well as, other grants that are not recurring. The largest increase is in the Emergency Services & Technology Department in the Emergency Numbers Board Grant for \$1,022,000 to fund primarily the Backup Emergency Operations Center phone system upgrade. Increase of \$597,864 is for a STS Transit System Capital Grant, which will allow the County to purchase 4 STS buses, requiring the County to fund only 10% of the \$192,981 cost for each bus. Police Protection Aid increased \$359,620 based on the 2013 Legislative Session which restores reduction from FY2010.

Fund Balance

\$1 million is being included for additional contributions for the County's OPEB (retiree health) and \$2 million is included for the BOE OPEB trusts. Not all of the unassigned fund balance is programmed, to allow flexibility to react to immediate unplanned needs. Examples are Hurricanes Irene in 2011 and Sandy in 2012. The County was able to react quickly to the needs of its citizens, precisely because it had uncommitted fund balance. In addition to the \$3 million for County and BOE OPEB trusts, there is \$523,000 being used for one-time expenditures, such as \$275,000 to address issues that may arise due to BRAC or sequestration as well as one-time equipment/software requests. CIP Pay-Go of \$9,930,000 is being used to fund the County's share of the Spring Ridge Middle School Renovation responding to the May request by the Board of Education to revise their funding request from 2017/2018.

The June 30, 2012 audit reflects an unassigned general fund balance of \$24,897,353. A plan to use the balance in future years was approved and is detailed in the budget document. This plan uses \$13,453,000 in FY2014 (principally Spring Ridge Middle School), \$3,489,000 in FY2015, with the balance available for future considerations.

Expenses

Compensation applicable to County employees

Rates increased for Health Insurance and Pension with a combined cost of approximately \$1.4 million.

2 Step/Merit and equivalent for Regular and RPT employees; last merit was in FY2011

Top of Grade employees will receive a one-time \$800 stipend

Hourly (non-benefit) employees will receive a 2% increase in the hourly rate

Position re-classifications were approved for 35 employees

Vehicle replacements – Approximately \$1.7 million will be financed using the current lease that was closed in September 2012. Estimate for the NextGen equipment financed in FY2013 was less than expected and savings will be enough for the FY2014 Vehicles. Under the plan 35 vehicles will be purchased, of which 14 are for the Sheriff's Department.

County Departments

Includes \$275,000 in the DECD to address issues that may arise due to BRAC and/or sequestration; tasks using this funding must be pre-approved by the BOCC
Additional \$65,000 in Aging & Human Services to fund food for seniors, due to decline in grant funds; \$50,000 is included for the Charlotte Hall Small Area plan and \$48,000 for consultant for the Watershed Implementation Plan in LUGM

PW & T Highways division has additional funds for snow removal and to address the mandated requirements for the Storm Water Management facilities.
Non-Public Transportation added a Tier 3 driver rate, and increased both driver rates and the maintenance rate for non-public school bus contractors.

One (1) Building Service Maintenance Mechanic is being rolled over from the Carter State Office division.

Emergency Services & Technology Department budget includes \$50,000 for one-time software for a State-Run system, MI-CASE in the Detention Center, and \$100,000 for contracted services to evaluate the existing Computer Aided Dispatch software, assess user needs, and, if warranted and approved, assist with a solicitation. It also reflects a general fund subsidy to the Emergency Services Support Fund, which is equivalent to providing County funding for the Recruiter position previously funded by the SAFER grant. It reflects a \$1 million Numbers Board grant that will fund the upgrade of the phone system in the back-up 911 center.

Without the 1-time items in DECD and ES&T, and the impact of the grants, the net increase in budgeted funds for County departments is just under 2%

Staffing for County Departments in FY2014 is at FY1999 levels.

Elected Officials

Sheriff's Office budget reflects increased expenses, other than grants, of 6%. In addition to the compensation and vehicle funding described elsewhere, the Sheriff's County budget allocation currently reflects 6 new (non-grant) positions: 2 Middle School Resource Officers, 1 Crime Analyst, 1 Station Clerk-Red Light Camera, 1 Civilian Process Server, and 1 Senior Office Specialist – GPS Comm. Supervision in Corrections. In addition to the new positions, there is also funding for promotional ranks in the amount of \$92,048. The budget also reflects an additional deputy to be funded from the Child Support grant.

The State's Attorney's Office funding includes an amount equivalent to 2 steps, to be allocated to appointed positions by the State's Attorney. It also reflects the addition of a Senior Legal Assistant position to be funded by a grant.

One position reclassification was approved for the Treasurer's Office.

Boards and State Agencies

Operating allocation for the Department of Health is the same as the prior year – the State restored a significant amount of its prior funding cuts, which will allow the Health Department to fund State mandated compensation changes out of its funds.

The Department of Social Services and Cooperative Extension each have an increase of almost \$10,000 each. The increase for Social Services is for salary and fringes for their employees. The increase for Cooperative Extension is related to operating expenses (utilities and janitorial) that the County will have to pay due to CES' relocation to the Agricultural Service Center around January 2014.

Alcohol Beverage's funding allows them to fill a half-time Senior Office Specialist position.

Board of Education funding from the County totals \$89,910,979; State-mandated maintenance of effort requires \$80,363,840, plus \$3,150,691 for State Pension Shift, or a State mandated funding of \$83,514,531. Projected enrollment for FY2014 is 16,947 K-12 students; for FY2013 it was projected to be 17,122 (actual was 16,712). County funding includes \$2 million County fund balance as well as \$955,256 of revenues to make additional contributions to the BOE's OPEB trust.

College of Southern Maryland allocation increased by \$72,654, bringing the total County allocation to \$3,813,943; this includes funding for the Non-Profit Institute and Veterans Affairs Coordinator, both of which will serve St. Mary's County. It continues \$99,000 to the OPEB trust for the employees at the Leonardtown Campus. \$20,000 was approved for the CSM Foundation for scholarships St. Mary's County citizens pursuing a degree in the medical profession.

Library's County Funds increased by a net of \$72,360, though since the FY2013 budget included a 1-time allocation to their OPEB trust of \$73,000, the true increased funding for operations is \$145,360. This maintains the Library's full funding of its required annual contribution to the OPEB trust, as well as covers increased cost of operations, compensation, and restores Sunday hours to the Lexington Park branch.

Non-County Entities - County funding for independent non-profit entities reflects the same level as FY2013; entities will be required to fully participate in the new Non-Profit Institute at the College of Southern Maryland in order to be eligible for funding from the County.

Other Budget Costs

Employer funding to the OPEB trust for retiree health costs for County employees is increasing by \$218,000 to fund the actuarially determined annual required contribution; \$1 million from fund balance will also be transferred to the OPEB trust to further reduce the unfunded accrued liability.

Debt service decreases by \$2,559,050 due to the County not selling bonds in FY2013 or FY2014. This savings was added to the County CIP Pay-Go to maintain funding for the next fiscal year when the County plans to sell bonds. This pay-go amount in CIP also helps to reduce the need to sell bonds to fund its capital plan.

Funding for the Fire & Rescue Amoss was moved to the Emergency Services Support Fund.

Transfers and Reserves, includes:

\$12,855,816 of CIP Pay-Go to fund capital projects, with the largest being \$9,930,000 for Spring Ridge Middle School.

\$660,000 additional funds to maintain the Bond Rating Reserve, which should be equal to 6% of revenues.

A Reserve for Emergency Appropriations of \$500,000, which is consistent with past years, to address unbudgeted expenditures, such as severe weather events, unbudgeted grant opportunities that may require a match, or shortfalls where departments or elected officials are unable to realign within their own budgets. Its use requires the approval of the Board of County Commissioners

\$2,053,468 which is set aside in a Reserve for OPEB, with a decision to be made by the BOCC mid-year as to which OPEB trust(s) it shall be contributed for the County and BOE. Distribution later in the Fiscal Year will allow flexibility to address impacts such as Sequestration.

FY2014 BUDGET REVENUES - SUMMARY

<u>REVENUE SOURCE</u>	FY2012	FY2013	FY2014	INCREASE (DECREASE) OVER FY2013	
	ACTUAL	APPROVED	APPROVED	AMOUNT	PERCENT
Total, Property Taxes	100,050,654	100,459,241	101,669,371	1,210,130	1.2%
Total, Income Taxes	76,289,036	76,000,000	82,000,000	6,000,000	7.9%
Total, Other Local Taxes	7,596,168	7,985,000	8,190,000	205,000	2.6%
Total, Highway User	372,736	689,200	766,359	77,159	11.2%
Total, Licenses and Permits	646,286	660,393	661,815	1,422	0.2%
Total, Charges for Services	4,891,712	3,568,414	2,640,482	(927,932)	-26.0%
Total, Fines and Forfeitures	54,805	108,500	109,500	1,000	0.9%
Total, State/Federal Grants	12,408,663	11,420,830	13,023,890	1,603,060	14.0%
Total, Other Revenues	91,456	227,200	150,900	(76,300)	-33.6%
	202,401,516	201,118,778	209,212,317	8,093,539	4.0%
Appropriation of Fund Balance:					
Fund Balance - Operations	3,970,413	0	523,000	523,000	100.0%
Fund Balance - CIP Pay-Go	0	7,500,000	9,930,000	2,430,000	32.4%
Fund Balance - County OPEB	0	1,000,000	1,000,000	0	0.0%
Fund Balance - BOE OPEB	0	1,000,000	2,000,000	1,000,000	100.0%
Fund Balance - Housing OPEB	0	1,060,000	0	(1,060,000)	-100.0%
Total - Other Financing Sources	3,970,413	10,560,000	13,453,000	2,893,000	27.4%
TOTAL, GENERAL FUND SOURCES	<u>\$206,371,929</u>	<u>\$211,678,778</u>	<u>\$222,665,317</u>	<u>\$10,986,539</u>	<u>5.2%</u>

FY2014 BUDGET REVENUES - DETAIL

REVENUE SOURCE	FY2012	FY2013	FY2014	INCREASE (DECREASE) OVER FY2013	
	ACTUAL	APPROVED	APPROVED	AMOUNT	PERCENT
PROPERTY TAXES					
Real Property - Full Year	95,522,234	95,977,223	97,145,447	1,168,224	1.2%
Real Property - Half Year	267,031	266,744	350,259	83,515	31.3%
Personal Property	155,577	164,077	161,078	(2,999)	-1.8%
Public Utilities	2,254,709	2,232,093	2,174,965	(57,128)	-2.6%
Ordinary Bus Corporation	2,830,086	3,117,467	3,060,490	(56,977)	-1.8%
Additions and Abatements	(670,288)	(1,000,000)	(1,000,000)	0	0.0%
Penalties and Interest	895,304	900,000	900,000	0	0.0%
Enterprise Zone Credit	(94,503)	(110,000)	(110,000)	0	0.0%
Homeowners Tax Credit (County)	(804,188)	(800,000)	(800,000)	0	0.0%
Other Tax Reimbursement	(3,498)	(10,000)	(10,000)	0	0.0%
Tax Sale Revenue	8,051	0	0	0	0.0%
Payments In Lieu of Taxes	283,960	382,887	382,887	0	0.0%
Senior Tax Cap Credit	(433,058)	(425,000)	(600,000)	(175,000)	41.2%
Sprinkler Tax Credit	0	(26,250)	(26,250)	0	0.0%
Senior Tax Credit (County)	(210,958)	(250,000)	(270,000)	(20,000)	8.0%
Local State Assessors Fee	(701,469)	(700,000)	(429,505)	270,495	-38.6%
State Homeowners Credit	804,188	800,000	800,000	0	0.0%
Tobacco Barn Tax Credit	(52,524)	(60,000)	(60,000)	0	0.0%
Total, Property Taxes	100,050,654	100,459,241	101,669,371	1,210,130	1.2%
INCOME TAXES					
Local Income Tax	76,289,036	76,000,000	82,000,000	6,000,000	7.9%
Total, Income Taxes	76,289,036	76,000,000	82,000,000	6,000,000	7.9%
OTHER LOCAL TAXES					
Admissions and Amusement	121,047	80,000	100,000	20,000	25.0%
CATV Franchise Fee	900,180	880,000	950,000	70,000	8.0%
Energy Taxes	1,174,826	1,400,000	1,300,000	(100,000)	-7.1%
Public Accommodations Tax	832,266	850,000	850,000	0	0.0%
Recordation Taxes	4,286,638	4,500,000	4,700,000	200,000	4.4%
Trailer Park Tax	281,211	275,000	290,000	15,000	5.5%
Total, Other Local Taxes	7,596,168	7,985,000	8,190,000	205,000	2.6%
Shared Revenues					
Highway Users Revenue	372,736	689,200	766,359	77,159	11.2%
Total, Shared Revenues	372,736	689,200	766,359	77,159	11.2%
LICENSES AND PERMITS					
Amusement Licenses	7,634	7,500	5,700	(1,800)	-24.0%
Animal Licenses	5,103	6,000	6,000	0	0.0%
Auto Tag Fees	1,506	2,900	2,900	0	0.0%
Beer, Wine, Liquor Licenses	89,640	90,470	88,215	(2,255)	-2.5%
Beer, Wine, Liquor Transfer	1,400	800	800	0	0.0%
LUGM Inspections & Compliance	58,671	58,500	63,500	5,000	8.5%
LUGM Permits	326,169	340,000	340,000	0	0.0%
Marriage Licenses	5,685	6,000	6,000	0	0.0%
PW & T Constr. & Inspections-Materials Testing	4,515	1,523	2,000	477	31.3%
Taxicab Licenses, Peddlers & Bingo	854	700	700	0	0.0%
Traders Licenses	145,109	146,000	146,000	0	0.0%
Total, Licenses and Permits	646,286	660,393	661,815	1,422	0.2%

FY2014 BUDGET REVENUES - DETAIL

REVENUE SOURCE	FY2012	FY2013	FY2014	INCREASE (DECREASE) OVER FY2013	
	ACTUAL	APPROVED	APPROVED	AMOUNT	PERCENT
CHARGES FOR SERVICES					
Food - Adult Medical Services	44,532	0	0	0	0.0%
Circuit Court Juror Fee Reimbursement	30,450	40,300	30,300	(10,000)	-24.8%
Corrections - Home Detention	37,416	46,584	25,144	(21,440)	-46.0%
Corrections - Housing State Prisoners	115,786	100,000	67,365	(32,635)	-32.6%
Corrections - Juvenile Transport	42,931	46,176	34,784	(11,392)	-24.7%
Corrections - Sex Offender Fees	13,600	2,400	2,400	0	0.0%
Corrections - Weekenders Fees	18,555	7,904	18,864	10,960	138.7%
Corrections - Work Release Fees	86,723	63,460	100,313	36,853	58.1%
DECD Housing Authority Reimbursement	941,888	40,679	0	(40,679)	-100.0%
DECD-CDC Reimbursement	17,378	16,884	17,582	698	4.1%
Dodge Reports	480	480	480	0	0.0%
DPW & T Development Review	960	500	500	0	0.0%
DPW & T Engineering Services	218,440	92,452	83,030	(9,422)	-10.2%
DPW & T Highways Fees	4	0	0	0	0.0%
DPW & T & Aging Passenger Fees & Other Income	360,771	394,350	394,350	0	0.0%
DPW & T Airport Charges	69,413	50,000	61,000	11,000	22.0%
General Gov't - Other Fees	1,573	286	286	0	0.0%
HR-EAP Reimbursement	7,869	7,845	7,500	(345)	-4.4%
HR-LGIT Training	560	0	0	0	0.0%
LUGM Board of Electrical Examiners	8,175	7,150	7,150	0	0.0%
LUGM Boards & Commissions	10,750	9,840	9,680	(160)	-1.6%
LUGM Comprehensive Planning	8,700	10,500	10,500	0	0.0%
LUGM Concept Site Plan Review	375	1,500	1,500	0	0.0%
LUGM Development Services	122,927	123,670	112,670	(11,000)	-8.9%
LUGM Other Income/Advertising	1,450	1,500	2,000	500	33.3%
LUGM Zoning Administration	4,000	10,000	5,500	(4,500)	-45.0%
Maps & Publications	1,127	0	0	0	0.0%
Marcey House Client Fees	17,737	0	0	0	0.0%
Noxious Weed Fees	33,305	16,900	0	(16,900)	-100.0%
Other Revenue - Incl. Insurance Proceeds	355,826	137,000	137,000	0	0.0%
Other Revenue - Admin Recovery	204,291	80,000	30,000	(50,000)	-62.5%
ES & T 911 Service Fees	602,805	700,000	700,000	0	0.0%
ES & T Tower Revenue	104,994	97,417	97,417	0	0.0%
R & P Grass Cutting	136,884	3,250	1,600	(1,650)	-50.8%
R & P Museum	18,937	23,000	25,000	2,000	8.7%
R & P Park Entrance Fees	6,686	0	0	0	0.0%
Regional Library	15,438	21,000	19,000	(2,000)	-9.5%
Rents and Concessions	50,374	32,649	20,949	(11,700)	-35.8%
Security Interest	620	0	0	0	0.0%
Sheriff - Alcohol Enforcement	95,435	105,435	117,269	11,834	11.2%
Sheriff - Fingerprinting	1,750	3,000	18,000	15,000	500.0%
Sheriff - LGIT Training	2,143	0	0	0	0.0%
Sheriff - Overtime Reimbursements/Other	35,747	35,000	35,000	0	0.0%
Sheriff - Town Patrol	47,063	46,967	46,967	0	0.0%
Sheriffs - Fees	100,566	120,200	120,200	0	0.0%
Sheriffs - So MD Info Center - Other Grant	(816)	50,000	0	(50,000)	-100.0%
Sheriffs - NADDI Law Enforcement -Other Grant	5,000	5,000	5,000	0	0.0%
Social Services Reimbursement	101,413	88,187	93,687	5,500	6.2%
State Office Building	657,432	770,096	0	(770,096)	-100.0%
States Attorney Client Fees	254	300	300	0	0.0%
States Attorney Reimbursement	51,170	55,000	50,000	(5,000)	-9.1%
States Attorney Services for Drug Court	0	0	26,642	26,642	100.0%
Tourism - Cooperative	56,272	60,000	60,000	0	0.0%
Town Run Connection Fees	0	20,000	20,000	0	0.0%
Washington Gas Light Co.	23,553	23,553	23,553	0	0.0%
Total, Charges for Services	4,891,712	3,568,414	2,640,482	(927,932)	-26.0%

FY2014 BUDGET REVENUES - DETAIL

REVENUE SOURCE	FY2012	FY2013	FY2014	INCREASE (DECREASE) OVER FY2013	
	ACTUAL	APPROVED	APPROVED	AMOUNT	PERCENT
FINES AND FORFEITURES					
Alcohol Beverage Fines	5,275	4,000	5,000	1,000	25.0%
Animal Control Fines	6,607	4,000	4,000	0	0.0%
Asset Forfeiture Revenues	678	0	0	0	0.0%
Court Fees, Fines, Forfeitures	30,504	85,500	85,500	0	0.0%
LUGM Fines	4,425	5,000	5,000	0	0.0%
SA Other Fines & Forfeitures	7,316	10,000	10,000	0	0.0%
Total, Fines and Forfeitures	54,805	108,500	109,500	1,000	0.9%
STATE/FEDERAL GRANTS					
<u>Aging & Human Services</u>					
Guardianship	6,600	6,600	6,600	0	0.0%
Innovations in Aging Expo	1,572	0	0	0	0.0%
Maryland Access Point (MAP)	0	0	75,000	75,000	100.0%
Medicaid Waiver	127,791	116,528	102,000	(14,528)	-12.5%
Money Follows - Person Options Counseling	5,480	0	10,450	10,450	100.0%
Nutrition (Senior)	48,387	48,387	48,387	0	0.0%
Ombudsman (State & Elder)	26,306	26,231	29,082	2,851	10.9%
Retired Senior Volunteers (RSVP)	49,280	76,365	39,260	(37,105)	-48.6%
Senior Care	113,783	108,334	107,003	(1,331)	-1.2%
Senior Info. & Assistance	9,680	9,680	9,680	0	0.0%
Senior Health Insurance Program (SHIP)	14,335	25,576	14,332	(11,244)	-44.0%
Title III B - Community Services	70,657	71,337	88,745	17,408	24.4%
Title III C1 - Congregate Meals	93,299	87,277	108,762	21,485	24.6%
Title III C2 - Home Del. Meals	57,339	43,979	54,645	10,666	24.3%
Title III D - Preventive Health	9,273	9,000	9,000	0	0.0%
Title III E - Caregiver	36,799	29,945	37,144	7,199	24.0%
CAMM / Sr. Medicare Patrol & Expansion	23,264	11,649	11,250	(399)	-3.4%
MIPPA & ACA-MIPPA	10,006	9,423	0	(9,423)	-100.0%
NSIP (Nutrition Services)	68,744	49,017	42,348	(6,669)	-13.6%
Senior Center Operations Program	0	0	2,250	2,250	100.0%
Senior Rides	21,938	23,437	27,600	4,163	17.8%
VEPI	6,817	6,817	7,466	649	9.5%
After School Program - LMB Grant	62,320	62,320	62,320	0	0.0%
Alcohol & Drug Abuse Council - ADAA	3,056	5,000	5,000	0	0.0%
Buprenorphine Initiative Funds - ADAA	9,506	9,760	0	(9,760)	-100.0%
Drug Screening Grant (Fmr. CASA Start) - LMB Gra	19,233	20,000	20,000	0	0.0%
Client Support Funds - CSA	10,655	10,679	10,679	0	0.0%
CSA 5 County Administration	13,397	12,222	12,222	0	0.0%
CSA Administration	188,366	188,383	188,383	0	0.0%

FY2014 BUDGET REVENUES - DETAIL

REVENUE SOURCE	FY2012	FY2013	FY2014	INCREASE (DECREASE) OVER FY2013	
	ACTUAL	APPROVED	APPROVED	AMOUNT	PERCENT
STATE/FEDERAL GRANTS - Continued					
<u>Aging & Human Services - Continued</u>					
Emergency Solutions Grant (Fmr. Shelters Grant)	5,500	28,450	75,000	46,550	163.6%
Health Position / ADAA Administration	59,713	59,713	59,713	0	0.0%
Highway Safety	54,097	0	0	0	0.0%
Homeless Shelter - CSA	3,180	3,180	3,180	0	0.0%
Intermediate Care / Anchor Residential- ADAA	0	780,220	0	(780,220)	-100.0%
Jail Mental Health Services - CSA	38,221	38,221	38,221	0	0.0%
Jail Psychiatric Services - CSA 5 County	66,013	66,000	66,000	0	0.0%
Drug Court - ADAA	54,622	104,622	0	(104,622)	-100.0%
LMB Administration	64,435	65,000	65,000	0	0.0%
Local Access Plans - LMB Grant	92,043	92,043	92,043	0	0.0%
Mentoring Program - LMB Grant	50,000	50,000	50,000	0	0.0%
DSS Counselor TCA - ADAA	53,918	53,918	0	(53,918)	-100.0%
PATH	45,948	45,950	45,950	0	0.0%
Prevention Program - ADAA	86,054	95,161	95,161	0	0.0%
MD Strategic Prevention - ADAA	32,873	33,475	69,462	35,987	107.5%
Shelter Care Plus	142,363	160,523	162,492	1,969	1.2%
SMCADC ADD Services	76,952	0	0	0	0.0%
STOP & Standard (Fmr Marcey Hs) - ADAA	182,711	182,711	0	(182,711)	-100.0%
TEFAP (The Emergency Food Assistance Prog)	11,750	8,000	8,000	0	0.0%
Three Oaks Homeless Shelter Crisis Grant	61,279	67,241	67,241	0	0.0%
Walden Compass-Anchor Residential-FEDERAL-AD	493,387	493,387	695,250	201,863	40.9%
HS Drug Court - Anchor Residential - ADAA	50,000	0	0	0	0.0%
HS CRF Anchor Residential - ADAA	127,359	0	0	0	0.0%
HS Anchor Residential Services - STATE - ADAA	780,220	0	2,540,468	2,540,468	0.0%
Outpatient Addictions CH - ADAA	323,249	323,249	0	(323,249)	-100.0%
Outpatient Addictions LP - ADAA	390,094	390,094	0	(390,094)	-100.0%
Outpatient Addictions CA - ADAA	82,530	82,530	0	(82,530)	-100.0%
Compass Residential Services - ADAA	496,810	496,810	0	(496,810)	-100.0%
HIV Prevention Services - ADAA	35,854	35,854	0	(35,854)	-100.0%
Recovery Oriented Systems of Care (ROSC) & EXP	156,160	156,160	306,602	150,442	96.3%
Walden Counseling CRF - ADAA	0	204,311	0	(204,311)	-100.0%
Wellness & Recovery - CSA	114,325	114,330	114,330	0	0.0%
Youth Services Bureau - LMB Grant	119,219	119,219	112,355	(6,864)	-5.8%
<u>Economic & Community Development</u>					
Cooperative State Marketing Tourism	64,125	60,000	60,000	0	0.0%
USCT Project	1,000	0	0	0	0.0%
War of 1812 Project	1,000	0	0	0	0.0%
<u>Land Use & Growth Management (LUGM)</u>					
MHT Cert Local Gov't	800	750	750	0	0.0%
Critical Area	11,000	11,000	8,000	(3,000)	-27.3%
<u>Public Works and Transportation (DPW&T)</u>					
STS Transit System - ADA	135,545	135,000	135,000	0	0.0%
STS Transit System - DSS Sunday	40,000	40,000	40,000	0	0.0%
STS Transit System - Job Access I	70,939	71,026	71,026	0	0.0%
STS Transit System - Job Access II	80,896	91,654	91,654	0	0.0%
STS Transit System - Public 5311	469,450	469,048	469,048	0	0.0%
STS Transit System - Rural Comm. Northern	87,664	101,755	101,755	0	0.0%
STS Transit System - Rural Comm. Southern	92,532	101,755	101,755	0	0.0%
STS Transit System - SSTAP	131,054	131,054	131,054	0	0.0%
STS Transit System - Capital	41,149	246,268	844,132	597,864	242.8%
STS ARRA 09 Vehicle Maintenance & Shelters	67,555	0	0	0	0.0%

FY2014 BUDGET REVENUES - DETAIL

REVENUE SOURCE	FY2012	FY2013	FY2014	INCREASE (DECREASE) OVER FY2013	
	ACTUAL	APPROVED	APPROVED	AMOUNT	PERCENT
STATE/FEDERAL GRANTS - Continued					
<u>Recreation and Parks</u>					
Countywide Maintenance	5,332	99,000	99,000	0	0.0%
Elms Beach	10,000	10,000	10,000	0	0.0%
Portable Toilets/Trash	16,250	25,000	20,000	(5,000)	-20.0%
Wicomico Life Rings	4,158	0	0	0	0.0%
<u>Emergency Services and Technology</u>					
Citizen's Corps	4,958	5,000	0	(5,000)	-100.0%
DOT Hazardous Materials Test	0	10,500	0	(10,500)	-100.0%
Emergency Management	54,572	85,458	85,458	0	0.0%
Emergency Numbers Board	1,172,508	18,500	1,040,500	1,022,000	5524.3%
Hazardous Materials Emergency Preparedness	0	0	6,250	6,250	100.0%
Homeland Security	222,967	63,934	63,934	0	0.0%
Hurricane Irene	2,171,599	0	0	0	0.0%
Local Emergency Planning	16,705	7,843	1,200	(6,643)	-84.7%
MIEMSS Training & Recertification	477	2,500	2,500	0	0.0%
State 508 - Fire & Rescue	200,000	200,000	0	(200,000)	-100.0%
<u>Circuit Court</u>					
Adult Drug Court	98,476	169,229	0	(169,229)	-100.0%
Drug Court	144,669	259,429	268,410	8,981	3.5%
Family Services	117,033	114,105	114,105	0	0.0%
Justice & Mental Health	70,326	177,600	0	(177,600)	-100.0%
Mentoring & Support	42,074	161,521	0	(161,521)	-100.0%
<u>Sheriff's Office</u>					
ARRA - Comstat	18,270	0	0	0	0.0%
ARRA Crime Analyst	49,147	0	0	0	0.0%
BJAG - Crime Analyst	0	58,495	59,660	1,165	2.0%
BJAG - Sex Offender Compliance/Domestic Viol	0	55,000	0	(55,000)	-100.0%
Bulletproof Vest Partnership	10,842	9,690	27,667	17,977	185.5%
BJAG Grant - Equipment	33,117	25,429	25,429	0	0.0%
C-SAFE/Maryland State Police	7,538	8,338	0	(8,338)	-100.0%
C-SAFE Sheriffs	8,285	8,327	0	(8,327)	-100.0%
Commercial Vehicle Enforcement	0	5,000	0	(5,000)	-100.0%
COPS	0	500,000	500,000	0	0.0%
Domestic Violence Program	18	1,997	0	(1,997)	-100.0%
Gang Intelligence	0	90,163	0	(90,163)	-100.0%
LETS Forensic Training	0	5,000	0	(5,000)	-100.0%
Police Protection Aid	553,152	559,000	918,620	359,620	64.3%
School Bus Safety	19,425	35,000	12,000	(23,000)	-65.7%
Sex Offender Registry	15,768	16,064	16,057	(7)	0.0%
Sex Offender Registration	25,922	25,800	27,200	1,400	5.4%
State Criminal Alien Assistance Program	2,383	2,383	2,000	(383)	-16.1%
Underage Drinking Enforcement	0	44,173	0	(44,173)	-100.0%
<u>State's Attorney's Office</u>					
C-SAFE State's Attorney	8,335	10,000	0	(10,000)	-100.0%
<u>Social Services</u>					
Legal Services Grant	65,992	68,562	73,035	4,473	6.5%
<u>Other / Multi-Departmental Grants</u>					
Cooperative Reimbursement	474,628	564,162	714,783	150,621	26.7%
Highway Safety - ABB/SO/Circ Ct	10,266	41,000	85,832	44,832	109.3%
Supplemental Revenue Reserve	0	1,000,000	1,000,000	0	0.0%
Total, State/Federal Grants	12,408,663	11,420,830	13,023,890	1,603,060	14.0%

FY2014 BUDGET REVENUES - DETAIL

<u>REVENUE SOURCE</u>	FY2012	FY2013	FY2014	INCREASE (DECREASE) OVER FY2013	
	ACTUAL	APPROVED	APPROVED	AMOUNT	PERCENT
OTHER REVENUES					
Investment Income	28,811	100,000	100,000	0	0.0%
Disposal of Fixed Assets	2,615	10,000	0	(10,000)	-100.0%
<u>Contributions and Donations:</u>					
Aging Grant Programs	40,691	98,000	45,000	(53,000)	-54.1%
Community Services	4,010	2,000	2,500	500	25.0%
CC-Drug Court Donations	3,120	12,200	2,400	(9,800)	-80.3%
Marcey House	8,455	0	0	0	0.0%
Fire & Rescue Day	3,754	5,000	1,000	(4,000)	-80.0%
Total - Other Revenues	91,456	227,200	150,900	(76,300)	-33.6%
TOTAL, GENERAL FUND REVENUES	202,401,516	201,118,778	209,212,317	8,093,539	4.0%
OTHER FINANCING SOURCES					
<u>Appropriation of Fund Balance:</u>					
Fund Balance - Operations	3,970,413	0	523,000	523,000	100.0%
Fund Balance - CIP Pay-Go	0	7,500,000	9,930,000	2,430,000	32.4%
Fund Balance - County OPEB	0	1,000,000	1,000,000	0	0.0%
Fund Balance - BOE OPEB	0	1,000,000	2,000,000	1,000,000	100.0%
Fund Balance - Housing OPEB	0	1,060,000	0	(1,060,000)	-100.0%
Total - Other Financing Sources	3,970,413	10,560,000	13,453,000	2,893,000	27.4%
TOTAL, GENERAL FUND	<u>\$206,371,929</u>	<u>\$211,678,778</u>	<u>\$222,665,317</u>	<u>\$10,986,539</u>	5.2%

FY2014 BUDGET EXPENDITURES - SUMMARY

Department/Spending Unit	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	AMOUNT	PERCENT
County Commissioners/County Administrator	901,997	994,521	992,021	1,047,758	53,237	5.4%
Aging & Human Services	7,367,337	7,324,027	7,704,844	7,888,467	564,440	7.7%
County Attorney	506,189	504,754	535,328	582,854	78,100	15.5%
Economic & Community Development	2,124,513	2,299,397	1,251,535	1,577,544	(721,853)	-31.4%
Finance	1,375,501	1,497,161	1,496,991	1,572,646	75,485	5.0%
Human Resources	1,077,820	1,295,294	1,321,414	1,371,243	75,949	5.9%
Land Use & Growth Management	2,439,481	2,999,762	2,958,695	3,072,275	72,513	2.4%
Public Works & Transportation	15,729,319	17,693,621	18,306,044	18,427,728	734,107	4.1%
Recreation & Parks	3,327,342	3,547,694	3,578,138	3,693,542	145,848	4.1%
Emergency Services & Technology	10,334,211	9,340,863	10,308,692	10,236,706	895,843	9.6%
Total, Departments	45,183,710	47,497,094	48,453,702	49,470,763	1,973,669	4.2%
Circuit Court	1,301,532	1,837,386	1,389,779	1,442,932	(394,454)	-21.5%
Orphan's Court	30,973	33,958	33,958	33,925	(33)	-0.1%
Office of the Sheriff	28,832,347	31,728,919	34,477,825	33,401,095	1,672,176	5.3%
State's Attorney	2,484,487	2,725,099	2,833,977	2,950,309	225,210	8.3%
County Treasurer	375,102	396,645	396,645	420,685	24,040	6.1%
Total, Elected Officials	33,024,441	36,722,007	39,132,184	38,248,946	1,526,939	4.2%
Department of Health	1,663,906	1,700,851	1,700,851	1,700,851	0	0.0%
Social Services	391,118	407,648	408,144	417,007	9,359	2.3%
Alcohol Beverage Board	178,018	216,338	243,309	260,815	44,477	20.6%
Supervisors of Elections	579,877	678,715	672,315	672,786	(5,929)	-0.9%
Cooperative Extension Service	169,528	194,096	203,854	203,854	9,758	5.0%
Ethics Commission	0	833	833	833	0	0.0%
Soil Conservation District	54,150	67,703	68,703	68,703	1,000	1.5%
County Funds - Board of Education	77,045,860	85,697,709	92,910,119	89,910,979	4,213,270	4.9%
County Funds - College of Southern Maryland	3,602,430	3,741,289	3,863,943	3,833,943	92,654	2.5%
County Funds - Board of Library Trustees	2,281,038	2,404,204	2,518,204	2,476,564	72,360	3.0%
Total, Boards and State Agencies	85,965,925	95,109,386	102,590,275	99,546,335	4,436,949	4.7%
Non-County Agencies	1,451,574	1,343,355	2,118,903	1,326,455	(16,900)	-1.3%
SUB-TOTAL	165,625,650	180,671,842	192,295,064	188,592,499	7,920,657	4.4%
Other Budget Costs						
Volunteer Fire Depts. & Rescue Squads (Amoss)	200,000	200,000	200,000	In 251 Fund -FY14	(200,000)	-100.0%
Supplemental Grant Reserve	0	1,000,000	1,000,000	1,000,000	0	0.0%
Leonardtown Tax Rebate	52,230	49,615	50,471	50,471	856	1.7%
Retiree Health Costs	6,586,048	6,540,000	6,758,000	6,758,000	218,000	3.3%
Employer Contributions - Unemployment	95,321	200,000	200,000	200,000	0	0.0%
Bank/GOB Costs	30,734	61,000	61,000	61,000	0	0.0%
Debt Service	11,602,480	12,493,113	11,405,698	9,934,063	(2,559,050)	-20.5%
Other Budget Costs	18,566,813	20,543,728	19,675,169	18,003,534	(2,540,194)	-12.4%
Subtotal, Excludes Transfers	184,192,463	201,215,570	211,970,233	206,596,033	5,380,463	2.7%
Transfers & Reserves						
CIP / Pay-Go	4,658,549	9,763,208	541,401	12,855,816	3,092,608	31.7%
Reserve - Bond Rating	0	200,000	200,000	660,000	460,000	230.0%
Reserve - Emergency Appropriations	0	500,000	500,000	500,000	0	0.0%
Reserve - OPEB	0	0	0	2,053,468	2,053,468	100.0%
Transfers & Reserves	4,658,549	10,463,208	1,241,401	16,069,284	5,606,076	53.6%
TOTAL GENERAL FUND BUDGET	\$188,851,012	\$211,678,778	\$213,211,634	\$222,665,317	10,986,539	5.2%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	OVER FY2013 AMOUNT	PERCENT
COUNTY DEPARTMENTS						
County Commissioners/County Admin.						
Legislative/County Commissioners						
Personal Services	374,957	392,065	392,065	408,837	16,772	4.3%
Operating Supplies	5,471	7,000	4,500	4,500	(2,500)	-35.7%
Professional Services	0	1,500	1,500	1,500	0	0.0%
Communications	2,912	6,200	6,200	6,200	0	0.0%
Transportation	2,630	5,000	5,000	5,000	0	0.0%
Miscellaneous	26,604	41,700	41,700	41,700	0	0.0%
Legislative/County Commissioners	412,574	453,465	450,965	467,737	14,272	3.1%
County Administrator						
Personal Services	292,501	296,883	296,883	325,480	28,597	9.6%
Operating Supplies	2,951	14,431	14,431	14,431	0	0.0%
Professional Services	4,779	8,232	8,232	8,232	0	0.0%
Communications	1,467	3,700	3,700	3,700	0	0.0%
Transportation	718	2,500	2,500	2,500	0	0.0%
Miscellaneous	2,175	3,800	3,800	3,800	0	0.0%
County Administrator	304,591	329,546	329,546	358,143	28,597	8.7%
Public Information						
Personal Services	157,149	179,950	179,950	190,318	10,368	5.8%
Operating Supplies	4,223	10,040	10,040	10,040	0	0.0%
Professional Services	1,021	2,000	2,000	2,000	0	0.0%
Communications	613	3,200	3,200	3,200	0	0.0%
Transportation	5	1,100	1,100	1,100	0	0.0%
Miscellaneous	20,965	15,220	15,220	15,220	0	0.0%
Equipment & Furniture	856	0	0	0	0	0.0%
Public Information	184,832	211,510	211,510	221,878	10,368	4.9%
Total - County Commissioners/County Admin.	901,997	994,521	992,021	1,047,758	53,237	5.4%
Aging & Human Services						
Aging Administration						
Personal Services	1,042,020	1,067,041	1,078,969	1,124,795	57,754	5.4%
Operating Supplies	155,276	167,404	219,724	253,724	86,320	51.6%
Professional Services	61,934	67,441	72,881	72,881	5,440	8.1%
Communications	24,205	30,000	30,000	30,000	0	0.0%
Transportation	37,733	29,700	36,200	44,200	14,500	48.8%
Miscellaneous	2,322	5,000	5,876	5,876	876	17.5%
Lease payments	3,844	1,922	0	0	(1,922)	-100.0%
Equipment	1,954	0	0	0	0	0.0%
Aging Administration	1,329,288	1,368,508	1,443,650	1,531,476	162,968	11.9%
Grants - Aging						
Personal Services	482,327	553,726	501,851	548,178	(5,548)	-1.0%
Operating Supplies	293,344	236,708	239,440	238,790	2,082	0.9%
Professional Services	135,604	153,639	197,781	200,513	46,874	30.5%
Communications	1,245	1,000	700	700	(300)	-30.0%
Transportation	23,021	28,010	27,817	32,817	4,807	17.2%
Insurance	1,075	2,036	1,196	1,196	(840)	-41.3%
Miscellaneous	14,987	10,700	5,872	5,972	(4,728)	-44.2%
Equipment	6,513	0	10,000	10,000	10,000	100.0%
Other	650	1,200	1,200	1,200	0	0.0%
Grants - Aging	958,766	987,019	985,857	1,039,366	52,347	5.3%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	AMOUNT	PERCENT
Aging & Human Services - continued						
Human Services-Admin Grants						
Personal Services	270,351	286,197	324,767	305,112	18,915	6.6%
Operating Supplies	11,832	15,497	10,894	14,023	(1,474)	-9.5%
Professional Services	38,028	42,431	55,737	59,542	17,111	40.3%
Communication	949	4,300	2,600	3,600	(700)	-16.3%
Transportation	3,073	5,000	3,473	2,900	(2,100)	-42.0%
Miscellaneous	1,511	3,450	3,000	4,000	550	15.9%
Human Services-Admin Grants	325,744	356,875	400,471	389,177	32,302	9.1%
Community Services						
Personal Services	166,277	236,843	193,248	240,651	3,808	1.6%
Operating Supplies	916	5,214	5,214	5,214	0	0.0%
Professional Services	15,415	0	0	0	0	0.0%
Communications	2,209	3,500	3,500	3,500	0	0.0%
Transportation	925	1,400	1,400	1,400	0	0.0%
Miscellaneous	0	500	500	500	0	0.0%
Lease Payments	0	0	0	6,179	6,179	100.0%
Community Services	185,742	247,457	203,862	257,444	9,987	4.0%
Human Relations Commission						
Operating Supplies	0	500	500	500	0	0.0%
Professional Services	0	1,000	1,000	1,000	0	0.0%
Miscellaneous	0	350	350	350	0	0.0%
Human Relations Commission	0	1,850	1,850	1,850	0	0.0%
Commission for the Disabled						
Operating Supplies	0	1,000	600	600	(400)	-40.0%
Transportation	0	50	0	0	(50)	-100.0%
Rentals	50	0	0	0	0	0.0%
Miscellaneous	0	250	0	0	(250)	-100.0%
Professional Services	1,500	1,000	1,700	1,700	700	70.0%
Commission for the Disabled	1,550	2,300	2,300	2,300	0	0.0%
Commission for Women						
Operating Supplies	463	500	1,100	1,100	600	120.0%
Professional Services	2,045	1,100	2,700	2,700	1,600	145.5%
Miscellaneous	2,640	2,400	700	700	(1,700)	-70.8%
Commission for Women	5,148	4,000	4,500	4,500	500	12.5%
Grants - Human Services (Non-Administration)						
Personal Services	63,713	22,040	27,548	27,889	5,849	26.5%
Operating Supplies	10,728	26,555	20,148	20,148	(6,407)	-24.1%
Professional Services	4,078,294	4,300,380	4,607,615	4,607,480	307,100	7.1%
Communications	817	850	850	850	0	0.0%
Transportation	3,297	4,093	4,093	3,887	(206)	-5.0%
Miscellaneous	7,563	2,100	2,100	2,100	0	0.0%
Equipment	3,783	0	0	0	0	0.0%
Grants - Human Services (Non-Admin.)	4,168,195	4,356,018	4,662,354	4,662,354	306,336	7.0%
Marcey Halfway House						
Privatized in FY2013						
Personal Services	351,733	0	0	0	0	0.0%
Operating Supplies	26,063	0	0	0	0	0.0%
Professional Services	10,489	0	0	0	0	0.0%
Communications	2,676	0	0	0	0	0.0%
Transportation	1,943	0	0	0	0	0.0%
Marcey Halfway House	392,904	0	0	0	0	0.0%
Total - Aging & Human Services	7,367,337	7,324,027	7,704,844	7,888,467	564,440	7.7%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	OVER FY2013 AMOUNT	PERCENT
County Attorney						
Personal Services	432,492	447,274	447,274	494,800	47,526	10.6%
Operating Supplies	29,596	20,630	49,630	49,630	29,000	140.6%
Professional Services	38,423	30,950	31,524	31,524	574	1.9%
Communications	4,150	3,400	3,900	3,900	500	14.7%
Transportation	203	600	600	600	0	0.0%
Miscellaneous	1,105	1,900	2,400	2,400	500	26.3%
Equipment	220	0	0	0	0	0.0%
Total - County Attorney	506,189	504,754	535,328	582,854	78,100	15.5%
Economic & Community Development						
Administration/Office of the Director						
Personal Services	148,393	138,591	138,591	156,776	18,185	13.1%
Operating Supplies	3,324	7,976	11,851	11,851	3,875	48.6%
Professional Services	2,820	3,268	3,268	3,268	0	0.0%
Communications	13,793	15,400	15,400	15,400	0	0.0%
Transportation	783	4,300	9,000	9,000	4,700	109.3%
Miscellaneous	2,158	8,500	10,400	10,400	1,900	22.4%
Administration/Office of the Director	171,271	178,035	188,510	206,695	28,660	16.1%
Tourism Development						
Personal Services	120,930	122,179	122,179	135,185	13,006	10.6%
Operating Supplies	166,917	157,008	162,539	162,539	5,531	3.5%
Professional Services	134,068	108,552	111,552	111,552	3,000	2.8%
Transportation	547	4,589	4,000	4,000	(589)	-12.8%
Miscellaneous	20,598	24,000	24,000	24,000	0	0.0%
Tourism Development	443,060	416,328	424,270	437,276	20,948	5.0%
Agriculture & Seafood Development						
Personal Services	158,955	166,885	166,885	180,118	13,233	7.9%
Operating Supplies	1,378	3,400	2,000	2,000	(1,400)	-41.2%
Communications	544	0	0	0	0	0.0%
Transportation	1,909	2,500	1,800	1,800	(700)	-28.0%
Miscellaneous	1,342	2,500	2,500	2,500	0	0.0%
Agriculture & Seafood Development	164,128	175,285	173,185	186,418	11,133	6.4%
Business Development						
Personal Services	286,273	311,170	311,170	333,755	22,585	7.3%
Operating Supplies	23,615	26,300	61,300	45,300	19,000	72.2%
Professional Services	16,500	16,500	18,500	18,500	2,000	12.1%
Transportation	765	4,000	3,500	3,500	(500)	-12.5%
Miscellaneous	4,099	11,100	11,100	286,100	275,000	2477.5%
Business Development	331,252	369,070	405,570	687,155	318,085	86.2%
Housing						
Privatized in FY2013						
Personal Services	906,644	40,679	0	0	(40,679)	-100.0%
Communication	2,663	0	0	0	0	0.0%
Transportation	6,607	0	0	0	0	0.0%
Other-Retiree Health	30,763	1,060,000	0	0	(1,060,000)	-100.0%
Housing	946,677	1,100,679	0	0	(1,100,679)	-100.0%
Grants						
Operating Supplies	62,925	60,000	58,800	58,800	(1,200)	-2.0%
Professional Services	(55,800)	0	1,200	1,200	1,200	100.0%
Miscellaneous	61,000	0	0	0	0	0.0%
Grants	68,125	60,000	60,000	60,000	0	0.0%
Total - Economic & Comm. Development	2,124,513	2,299,397	1,251,535	1,577,544	(721,853)	-31.4%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	AMOUNT	PERCENT
Finance						
Administration/Budget						
Personal Services	593,800	614,256	614,256	650,599	36,343	5.9%
Operating Supplies	13,936	21,700	21,000	21,000	(700)	-3.2%
Professional Services	7,622	10,386	8,886	8,886	(1,500)	-14.4%
Communications	16,781	17,000	17,000	17,000	0	0.0%
Transportation	514	1,000	1,000	1,000	0	0.0%
Miscellaneous	2,067	4,165	4,165	4,165	0	0.0%
Administration/Budget	634,720	668,507	666,307	702,650	34,143	5.1%
Accounting						
Personal Services	470,403	500,624	500,624	527,315	26,691	5.3%
Operating Supplies	8,958	9,400	9,400	9,400	0	0.0%
Professional Services	0	0	2,000	2,000	2,000	100.0%
Transportation	170	400	400	400	0	0.0%
Rentals	3,736	4,020	0	0	(4,020)	-100.0%
Miscellaneous	728	7,750	7,800	7,800	50	0.6%
Equipment	199	0	0	0	0	0.0%
Accounting	484,194	522,194	520,224	546,915	24,721	4.7%
Auditing						
Professional Services	46,945	47,500	50,000	50,000	2,500	5.3%
Auditing	46,945	47,500	50,000	50,000	2,500	5.3%
Procurement						
Personal Services	194,949	249,760	249,760	262,381	12,621	5.1%
Operating Supplies	4,195	4,750	6,250	6,250	1,500	31.6%
Professional Services	6,529	0	0	0	0	0.0%
Communications	3,566	3,750	3,750	3,750	0	0.0%
Transportation	73	200	200	200	0	0.0%
Miscellaneous	330	500	500	500	0	0.0%
Procurement	209,642	258,960	260,460	273,081	14,121	5.5%
Total - Finance	1,375,501	1,497,161	1,496,991	1,572,846	75,485	5.0%
Human Resources						
Human Resources						
Personal Services	434,592	450,934	450,934	501,012	50,078	11.1%
Operating Supplies	45,836	56,454	61,910	61,910	5,456	9.7%
Professional Services	25,889	53,256	54,471	54,471	1,215	2.3%
Communications	2,555	4,500	4,500	4,500	0	0.0%
Transportation	117	1,700	800	800	(900)	-52.9%
Equipment	0	0	3,000	0	0	0.0%
Miscellaneous	2,965	5,450	5,400	5,400	(50)	-0.9%
Human Resources	511,954	572,294	581,015	628,093	55,799	9.8%
Risk Management						
Personal Services	48,103	49,704	49,704	52,455	2,751	5.5%
Operating Supplies	2,690	3,150	3,150	3,150	0	0.0%
Professional Services	1,365	2,000	1,500	1,500	(500)	-25.0%
Transportation	0	100	100	100	0	0.0%
Insurance	511,818	666,646	684,495	684,495	17,849	2.7%
Miscellaneous	1,330	1,400	1,450	1,450	50	3.6%
Risk Management	565,306	723,000	740,399	743,150	20,150	2.8%
Grants						
Operating Supplies	560	0	0	0	0	0.0%
Grants	560	0	0	0	0	0.0%
Total - Human Resources	1,077,820	1,295,294	1,321,414	1,371,243	75,949	5.9%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	OVER FY2013 AMOUNT	PERCENT
Land Use & Growth Management (LUGM)						
Administration						
Personal Services	407,121	521,679	521,679	560,730	39,051	7.5%
Operating Supplies	38,223	59,960	59,960	59,960	0	0.0%
Professional Services	18,725	38,681	36,609	36,759	(1,922)	-5.0%
Communications	12,017	18,000	18,000	18,000	0	0.0%
Transportation	545	2,500	2,500	2,500	0	0.0%
Rentals	210	250	250	250	0	0.0%
Miscellaneous	26	5,277	5,220	5,220	(57)	-1.1%
Equipment	2,047	0	0	0	0	0.0%
Administration	478,914	646,347	644,218	683,419	37,072	5.7%
Comprehensive Planning						
Personal Services	561,830	647,952	647,952	682,066	34,114	5.3%
Operating Supplies	1,168	6,500	4,500	4,800	(1,700)	-26.2%
Professional Services	58,784	101,282	101,379	101,379	97	0.1%
Transportation	1,120	1,300	1,300	1,300	0	0.0%
Miscellaneous	1,515	5,000	5,095	5,095	95	1.9%
Equipment / Rentals	699	1,500	750	750	(750)	-50.0%
Comprehensive Planning	625,116	763,534	760,976	795,390	31,856	4.2%
Development Services						
Personal Services	346,826	365,859	365,859	386,333	20,474	5.6%
Operating Supplies	613	1,500	1,500	1,200	(300)	-20.0%
Professional Services	0	15,000	15,000	15,000	0	0.0%
Transportation	590	800	800	800	0	0.0%
Miscellaneous	360	2,130	2,300	2,300	170	8.0%
Development Services	348,389	385,289	385,459	405,633	20,344	5.3%
Zoning Administration						
Personal Services	213,510	261,751	261,751	250,082	(11,669)	-4.5%
Operating Supplies	108	5,900	5,400	5,400	(500)	-8.5%
Transportation	182	200	200	200	0	0.0%
Miscellaneous	504	3,874	2,874	2,874	(1,000)	-25.8%
Zoning Administration	214,304	271,725	270,225	258,556	(13,169)	-4.8%
Planning Commission						
Personal Services	18,214	23,706	23,706	20,783	(2,923)	-12.3%
Transportation	0	500	500	500	0	0.0%
Miscellaneous	845	2,018	2,018	2,018	0	0.0%
Planning Commission	19,059	26,224	26,224	23,301	(2,923)	-11.1%
Boards and Commissions						
Personal Services	17,755	15,019	15,019	18,135	3,116	20.7%
Transportation	0	500	500	500	0	0.0%
Miscellaneous	845	2,018	2,018	2,018	0	0.0%
Boards and Commissions	18,600	17,537	17,537	20,653	3,116	17.8%
Historical Preservation						
Operating Supplies	811	2,050	2,050	2,050	0	0.0%
Professional Services	0	100	100	100	0	0.0%
Transportation	0	200	200	200	0	0.0%
Miscellaneous	809	865	865	865	0	0.0%
Historical Preservation	1,620	3,215	3,215	3,215	0	0.0%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	OVER FY2013 AMOUNT	PERCENT
LUGM - Continued						
Permit Services						
Personal Services	270,656	298,598	298,598	304,820	6,222	2.1%
Operating Supplies	159	11,500	6,500	6,500	(5,000)	-43.5%
Professional Services	225	1,350	1,350	1,350	0	0.0%
Transportation	6	0	200	200	200	100.0%
Permit Services	271,046	311,448	306,648	312,870	1,422	0.5%
Inspections & Compliance						
Personal Services	364,295	411,171	411,171	436,216	25,045	6.1%
Operating Supplies	2,219	8,750	9,250	9,250	500	5.7%
Professional Services	71,319	121,572	91,572	91,572	(30,000)	-24.7%
Transportation	11,504	12,100	12,100	12,100	0	0.0%
Miscellaneous	631	3,500	3,500	3,500	0	0.0%
Inspections & Compliance	449,968	557,093	527,593	552,638	(4,455)	-0.8%
Board of Electrical Examiners						
Operating Supplies	119	1,050	1,050	1,050	0	0.0%
Professional Services	7,322	8,000	8,000	8,000	0	0.0%
Communications	0	300	300	300	0	0.0%
Transportation	283	350	350	350	0	0.0%
Miscellaneous	100	150	150	150	0	0.0%
Board of Electrical Examiners	7,824	9,850	9,850	9,850	0	0.0%
Building Code Appeals Board						
Operating Supplies	853	900	900	900	0	0.0%
Miscellaneous	0	100	100	100	0	0.0%
Building Code Appeals Board	853	1,000	1,000	1,000	0	0.0%
Commission on the Environment						
Operating Supplies	1,122	1,225	1,225	1,225	0	0.0%
Professional Services	210	1,000	1,000	1,000	0	0.0%
Communications	0	100	100	100	0	0.0%
Rentals	25	500	500	500	0	0.0%
Commission on the Environment	1,357	2,825	2,825	2,825	0	0.0%
Plumbing & Gas Board						
Operating Supplies	1,631	1,500	1,250	1,250	(250)	-16.7%
Communications	0	100	100	100	0	0.0%
Rentals	0	500	0	0	(500)	-100.0%
Miscellaneous	0	75	75	75	0	0.0%
Plumbing & Gas Board	1,631	2,175	1,425	1,425	(750)	-34.5%
Grants						
Miscellaneous	800	1,500	1,500	1,500	0	0.0%
Grants	800	1,500	1,500	1,500	0	0.0%
Total - Land Use & Growth Management	2,439,481	2,999,762	2,958,695	3,072,275	72,513	2.4%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	AMOUNT	PERCENT
Public Works & Transportation (DPW&T)						
Administration						
Personal Services	386,016	369,758	369,758	379,249	9,491	2.6%
Operating Supplies	7,263	8,002	8,002	8,002	0	0.0%
Professional Services	3,133	3,400	3,400	3,400	0	0.0%
Communications	6,290	10,900	10,900	10,900	0	0.0%
Miscellaneous	209	400	400	400	0	0.0%
Administration	402,911	392,460	392,460	401,951	9,491	2.4%
Engineering Services						
Personal Services	643,047	662,206	662,206	690,727	28,521	4.3%
Operating Supplies	2,160	5,370	10,320	10,320	4,950	92.2%
Professional Services	1,700	11,000	11,000	11,000	0	0.0%
Transportation	198	250	250	250	0	0.0%
Miscellaneous	1,091	2,863	2,863	2,863	0	0.0%
Engineering Services	648,196	681,689	686,639	715,160	33,471	4.9%
Development Review						
Personal Services	196,657	204,754	204,754	206,872	2,118	1.0%
Operating Supplies	1,104	1,675	3,325	3,325	1,650	98.5%
Professional Services	0	800	800	800	0	0.0%
Transportation	0	200	200	200	0	0.0%
Equipment	285	0	0	0	0	0.0%
Miscellaneous	25	475	475	475	0	0.0%
Development Review	198,071	207,904	209,554	211,672	3,768	1.8%
Construction & Inspections						
Personal Services	463,467	465,212	465,212	485,701	20,489	4.4%
Operating Supplies	2,638	3,600	3,600	3,600	0	0.0%
Professional Services	1,540	15,150	15,150	15,150	0	0.0%
Communications	4,070	4,100	4,100	4,100	0	0.0%
Transportation	14,602	13,500	13,500	13,500	0	0.0%
Equipment	0	0	10,000	0	0	0.0%
Other Lease Payment	7,752	3,877	0	12,358	8,481	218.8%
Construction & Inspections	494,069	505,439	511,562	534,409	28,970	5.7%
County Highways						
Personal Services	2,582,581	2,583,046	2,583,046	2,745,475	162,429	6.3%
Operating Supplies	36,493	42,500	47,500	47,500	5,000	11.8%
Professional Services	73,394	119,600	134,600	134,600	15,000	12.5%
Communications	4,546	6,100	6,100	6,100	0	0.0%
Transportation	205,239	418,500	418,500	418,500	0	0.0%
Public Utility Service	59,767	68,500	69,940	69,940	1,440	2.1%
Rentals	1,578	18,900	18,900	18,900	0	0.0%
Snow Removal	60,611	170,300	195,625	195,625	25,325	14.9%
Miscellaneous	211,182	185,390	210,390	210,390	25,000	13.5%
Other -Lease Payment	101,528	193,159	158,692	194,947	1,788	0.9%
Equipment	5,432	0	0	0	0	0.0%
County Highways	3,342,351	3,805,995	3,843,293	4,041,977	235,982	6.2%
Solid Waste & Recycling						
General Fund-Subsidy	1,000,000	1,000,000	1,000,000	1,000,000	0	0.0%
Solid Waste	1,000,000	1,000,000	1,000,000	1,000,000	0	0.0%
Mailroom/Messenger Services						
Personal Services	120,822	131,467	131,467	143,605	12,138	9.2%
Operating Supplies	720	2,310	3,910	3,910	1,600	69.3%
Communications	798	8,528	800	800	(7,728)	-90.6%
Transportation	2,701	3,000	3,000	3,000	0	0.0%
Other -Lease Payment	0	5,678	5,678	4,368	(1,310)	-23.1%
Rentals	10,574	11,900	11,900	11,900	0	0.0%
Mailroom/Messenger Services	135,615	162,883	156,755	167,583	4,700	2.9%

FY2014 BUDGET EXPENDITURES - DETAIL

Department/Spending Unit	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	OVER FY2013 AMOUNT	PERCENT
DPW & T - Continued						
Vehicle Maintenance Shop						
Personal Services	734,151	759,964	759,964	771,079	11,115	1.5%
Operating Supplies	39,242	50,400	50,400	50,400	0	0.0%
Professional Services	4,122	4,950	4,950	4,950	0	0.0%
Communications	806	4,700	4,700	4,700	0	0.0%
Transportation	593,408	506,000	506,000	506,000	0	0.0%
Equipment	0	0	336,579	0	0	0.0%
Other Lease Payment	17,549	15,586	6,811	26,295	10,709	68.7%
Vehicle Maintenance Shop	1,389,278	1,341,600	1,669,404	1,363,424	21,824	1.6%
Non-Public School Bus Transportation						
Personal Services	78,079	79,853	79,853	83,474	3,621	4.5%
Operating Supplies	2,019	1,200	1,200	1,200	0	0.0%
Professional Services	1,765,301	2,064,627	2,052,886	2,052,886	(11,741)	-0.6%
Communications	7,113	10,600	12,600	12,600	2,000	18.9%
Transportation	0	154	154	154	0	0.0%
Insurance	27,789	30,250	30,250	30,250	0	0.0%
Miscellaneous	197	905	905	905	0	0.0%
Non-Public School Bus Transportation	1,880,498	2,187,589	2,177,848	2,181,469	(6,120)	-0.3%
St. Mary's County Airport						
Operating Supplies	847	1,450	1,450	1,450	0	0.0%
Professional Services	8,515	11,305	11,305	11,305	0	0.0%
Communications	8,475	6,500	6,500	6,500	0	0.0%
Public Utility Service	1,563	20,770	20,770	20,770	0	0.0%
Repairs and Maintenance	145	1,000	1,000	1,000	0	0.0%
Miscellaneous	335	325	325	325	0	0.0%
St Mary's County Airport	19,880	41,350	41,350	41,350	0	0.0%
Grants (principally STS)						
Personal Services	1,694,376	1,921,398	2,038,096	2,080,637	159,239	8.3%
Operating Supplies	55,616	27,035	28,588	28,588	1,553	5.7%
Professional Services	3,526	5,100	5,650	5,650	550	10.8%
Communications	3,813	6,175	6,425	6,425	250	4.0%
Transportation	710,703	800,015	879,541	878,900	78,885	9.9%
Public Utilities	25,385	0	0	0	0	0.0%
Insurance	72,495	117,000	77,000	77,000	(40,000)	-34.2%
Miscellaneous	97,405	2,500	4,200	4,200	1,700	68.0%
Equipment	80,341	238,632	842,924	842,924	604,292	253.2%
Grants	2,743,660	3,117,855	3,882,424	3,924,324	806,469	25.9%
Building Services						
Personal Services	1,011,728	1,082,216	1,143,149	1,237,065	154,849	14.3%
Operating Supplies	133,148	205,464	188,464	188,464	(17,000)	-8.3%
Professional Services	353,335	403,593	450,243	480,243	76,650	19.0%
Communications	21,234	22,451	22,451	22,451	0	0.0%
Transportation	36,351	34,000	34,000	34,000	0	0.0%
Public Utility Service	1,379,089	1,705,700	1,705,700	1,705,700	0	0.0%
Repairs and Maintenance	47,037	144,000	144,000	144,000	0	0.0%
Rentals	11,907	11,690	11,690	11,690	0	0.0%
Other-Equipment Lease	13,021	40,610	35,058	20,796	(19,814)	-48.8%
Building Services	3,006,850	3,649,724	3,734,755	3,844,409	194,685	5.3%
Carter State Office Building						
			TRANSFER TO STATE			
Personal Services	55,571	60,933	0	0	(60,933)	-100.0%
Operating Supplies	11,114	10,400	0	0	(10,400)	-100.0%
Professional Services	136,201	187,800	0	0	(187,800)	-100.0%
Public Utility Service	264,369	274,000	0	0	(274,000)	-100.0%
Repairs and Maintenance	685	66,000	0	0	(66,000)	-100.0%
Carter State Office Building	467,940	599,133	0	0	(599,133)	-100.0%
Total - Public Works & Transportation	15,729,319	17,693,821	18,306,044	18,427,728	734,107	4.1%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	OVER FY2013 AMOUNT	PERCENT
Recreation & Parks						
Administration						
Personal Services	1,001,969	1,056,329	1,056,329	1,103,218	46,889	4.4%
Operating Supplies	12,956	10,927	11,927	11,927	1,000	9.2%
Professional Services	17,158	17,957	22,882	22,882	4,925	27.4%
Communications	3,862	6,100	4,900	4,900	(1,200)	-19.7%
Transportation	6,403	7,000	7,000	7,000	0	0.0%
Miscellaneous	779	2,020	2,020	2,020	0	0.0%
Administration	1,043,127	1,100,333	1,105,058	1,151,947	51,614	4.7%
Parks Maintenance						
Personal Services	1,025,958	1,067,918	1,075,438	1,135,141	67,223	6.3%
Operating Supplies	48,041	53,389	54,589	54,589	1,200	2.2%
Professional Services	44,527	46,457	55,484	55,484	9,027	19.4%
Communications	4,699	7,400	5,400	5,400	(2,000)	-27.0%
Transportation	43,754	38,200	45,700	45,700	7,500	19.6%
Public Utility Service	73,698	68,000	78,800	78,800	10,800	15.9%
Repairs and Maintenance	499,476	426,568	426,568	426,568	0	0.0%
Rentals	37,781	41,570	41,570	41,570	0	0.0%
Miscellaneous	12	2,815	2,815	2,815	0	0.0%
Lease Payments	23,577	59,420	54,342	49,726	(9,694)	-16.3%
Equipment	1,189	18,600	20,350	13,350	(5,250)	-28.2%
Parks Maintenance	1,802,712	1,830,337	1,861,056	1,909,143	78,806	4.3%
Grants						
Personal Services	1,546	938	938	938	0	0.0%
Operating Supplies	0	20,000	50,000	50,000	30,000	150.0%
Professional Services	9,280	14,931	1,940	1,940	(12,991)	-87.0%
Repairs & Maintenance	5,332	79,000	49,000	49,000	(30,000)	-38.0%
Public Utility Service	224	215	160	160	(55)	-25.6%
Rentals	10,200	13,916	21,962	21,962	8,046	57.8%
Miscellaneous	5,000	5,000	5,000	5,000	0	0.0%
Capital Improvements	4,158	0	0	0	0	0.0%
Grants Division	35,740	134,000	129,000	129,000	(5,000)	-3.7%
Museum Division						
Personal Services	365,104	384,997	384,997	405,425	20,428	5.3%
Operating Supplies	16,202	27,129	25,829	25,829	(1,300)	-4.8%
Professional Services	16,442	12,251	12,251	12,251	0	0.0%
Communications	6,764	7,800	7,300	7,300	(500)	-6.4%
Transportation	6,483	9,100	10,100	10,100	1,000	11.0%
Insurance	4,100	4,534	4,534	4,534	0	0.0%
Public Utility Service	27,444	35,000	35,500	35,500	500	1.4%
Repairs & Maintenance	1,041	0	0	0	0	0.0%
Rentals	410	1,413	713	713	(700)	-49.5%
Miscellaneous	785	800	800	800	0	0.0%
Equipment	988	0	1,000	1,000	1,000	100.0%
Museum Division	445,763	483,024	483,024	503,452	20,428	4.2%
Total - Recreation & Parks	3,327,342	3,547,694	3,578,138	3,693,542	145,848	4.1%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	AMOUNT	PERCENT
Emergency Services & Technology						
Emergency Communications Center						
Personal Services	1,938,045	2,150,541	2,150,541	2,290,981	140,440	6.5%
Operating Supplies	11,708	16,489	16,489	16,489	0	0.0%
Professional Services	61,928	70,878	70,878	70,878	0	0.0%
Communications	174,297	170,100	170,100	170,100	0	0.0%
Transportation	369	800	800	800	0	0.0%
Miscellaneous	2,548	8,250	8,250	8,250	0	0.0%
Other-Lease Payment	39,868	30,142	10,208	5,312	(24,830)	-82.4%
Emergency Communications Center	2,228,763	2,447,200	2,427,266	2,562,810	115,610	4.7%
Emergency Radio Communications						
Personal Services	83,900	136,235	136,235	128,380	(7,855)	-5.8%
Operating Supplies	4,000	7,300	7,300	7,300	0	0.0%
Professional Services	280,880	2,787,778	883,381	878,581	(1,909,197)	-68.5%
Communications	919	1,000	1,000	1,000	0	0.0%
Transportation	14,504	87,842	87,842	87,842	0	0.0%
Intergovernmental	85,000	0	0	0	0	0.0%
Lease Payments	54,290	27,145	1,750,000	1,380,019	1,352,874	4983.9%
Equipment	0	20,000	20,000	20,000	0	0.0%
Emergency Radio Communications	523,493	3,067,300	2,885,758	2,503,122	(564,178)	-18.4%
Emergency Management						
Personal Services	227,529	227,961	295,083	239,260	11,299	5.0%
Operating Supplies	3,591	16,450	16,450	16,450	0	0.0%
Professional Services	10,578	20,750	20,750	37,289	16,539	79.7%
Communications	17,354	12,500	14,000	18,800	6,300	50.4%
Transportation	3,233	3,200	3,200	3,200	0	0.0%
Miscellaneous	3,957	27,000	27,000	27,000	0	0.0%
General Fund-Subsidy	0	0	0	53,578	53,578	100.0%
Equipment	959	13,000	15,279	0	(13,000)	-100.0%
Emergency Management	267,201	320,861	391,762	395,577	74,716	23.3%
Animal Control						
Personal Services	307,915	308,321	308,321	342,785	34,464	11.2%
Operating Supplies	2,375	7,200	7,200	7,200	0	0.0%
Professional Services	257,049	294,983	303,145	293,770	(1,213)	-0.4%
Communications	1,823	2,506	2,506	2,506	0	0.0%
Transportation	33,572	30,000	30,000	30,000	0	0.0%
Miscellaneous	1,755	5,000	5,000	5,000	0	0.0%
Equipment Lease	7,029	20,308	16,793	39,281	18,973	93.4%
Animal Control	611,518	668,318	672,965	720,542	52,224	7.8%
Technology						
Personal Services	1,250,125	1,380,159	1,380,159	1,466,323	86,164	6.2%
Operating Supplies	781,359	616,264	667,264	667,264	51,000	8.3%
Professional Services	64,741	101,158	201,158	201,158	100,000	98.9%
Communications	122,175	122,200	122,200	122,200	0	0.0%
Transportation	1,150	2,000	2,000	2,000	0	0.0%
Miscellaneous	195	4,200	4,200	4,200	0	0.0%
Rentals	0	0	1,000	1,000	1,000	100.0%
Equipment	530,635	417,468	385,468	390,668	(26,800)	-6.4%
Lease Payments	5,752	0	0	0	0	0.0%
Technology	2,756,132	2,643,449	2,763,449	2,854,813	211,364	8.0%
Grants						
Operating Supplies	27,449	7,300	4,350	55,050	47,750	654.1%
Professional Services	335,413	34,500	2,150	1,750	(32,750)	-94.9%
Repairs and Maintenance	39,138	0	0	0	0	0.0%
Rentals	2,158,687	0	0	0	0	0.0%
Miscellaneous	191	6,500	0	0	(6,500)	-100.0%
Equipment	1,386,226	145,435	1,160,992	1,143,042	997,607	685.9%
Grants (Incl. Irene Recovery-Princ. FEMA)	3,947,104	193,735	1,167,492	1,199,842	1,006,107	519.3%
Total - Emergency Services & Technology	10,334,211	9,340,863	10,308,692	10,236,706	895,843	9.6%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	OVER FY2013 AMOUNT	PERCENT
ELECTED OFFICIALS						
Circuit Court						
Administration						
Personal Services	630,250	707,100	716,353	770,629	63,529	9.0%
Operating Supplies	22,432	36,214	36,214	36,214	0	0.0%
Professional Services	26,808	42,286	42,286	42,286	0	0.0%
Communications	19,385	18,300	18,300	18,300	0	0.0%
Transportation	928	3,000	3,000	3,000	0	0.0%
Miscellaneous	39,221	49,050	49,050	49,050	0	0.0%
Equipment	5,924	1,745	5,771	0	(1,745)	-100.0%
Administration	744,948	857,695	870,974	919,479	61,784	7.2%
Law Library						
Operating Supplies	60,175	60,666	60,666	60,666	0	0.0%
Law Library	60,175	60,666	60,666	60,666	0	0.0%
Grants						
Personal Services	220,966	272,412	223,818	233,446	(38,966)	-14.3%
Operating Supplies	7,071	4,724	1,864	1,514	(3,210)	-68.0%
Professional Services	250,839	590,956	222,487	217,857	(373,099)	-63.1%
Communications	981	1,912	820	820	(1,092)	-57.1%
Transportation	700	750	250	250	(500)	-66.7%
Miscellaneous	15,852	46,471	8,900	8,900	(37,571)	-80.8%
Equipment	0	1,800	0	0	(1,800)	-100.0%
Grant	496,409	919,025	458,139	462,787	(456,238)	-49.6%
Total - Circuit Court	1,301,532	1,837,386	1,389,779	1,442,932	(394,454)	-21.5%
Orphan's Court						
Personal Services	21,707	24,358	24,358	24,325	(33)	-0.1%
Operating Supplies	0	300	300	300	0	0.0%
Communications	1,943	1,500	1,500	1,500	0	0.0%
Miscellaneous	6,110	7,800	7,800	7,800	0	0.0%
Equipment	1,213	0	0	0	0	0.0%
Total - Orphan's Court	30,973	33,958	33,958	33,925	(33)	-0.1%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	OVER FY2013 AMOUNT	PERCENT
Office of the Sheriff						
Law Enforcement						
Personal Services	16,316,949	17,341,809	18,831,885	18,549,987	1,208,178	7.0%
Operating Supplies	290,575	384,402	448,122	395,022	10,620	2.8%
Professional Services	149,624	192,989	218,684	218,684	25,695	13.3%
Communications	77,706	76,000	79,000	79,000	3,000	3.9%
Transportation	588,547	630,100	695,100	643,100	13,000	2.1%
Rentals	76,593	80,470	88,870	80,470	0	0.0%
Miscellaneous	112,208	122,500	127,700	122,500	0	0.0%
Equipment	(1,832)	118,690	309,300	67,580	(51,110)	-43.1%
Lease Payments	459,176	498,441	664,038	415,060	(83,381)	-16.7%
Law Enforcement	18,069,546	19,445,401	21,462,699	20,571,403	1,126,002	5.8%
Corrections						
Personal Services	7,752,707	8,313,398	8,854,214	8,740,615	427,217	5.1%
Operating Supplies	650,504	692,991	743,911	732,991	40,000	5.8%
Professional Services	898,624	916,919	916,919	916,919	0	0.0%
Communications	7,332	11,100	11,100	11,100	0	0.0%
Rentals	36,230	100,000	170,500	170,500	70,500	70.5%
Miscellaneous	2,254	9,641	9,641	9,641	0	0.0%
Equipment	37,139	0	73,495	7,245	7,245	100.0%
Lease Payments	21,634	18,971	18,759	20,410	1,439	7.6%
Corrections	9,406,424	10,063,020	10,798,539	10,609,421	546,401	5.4%
Training						
Operating Supplies	88,040	111,375	111,375	111,375	0	0.0%
Professional Services	9,660	9,660	9,660	9,660	0	0.0%
Miscellaneous	134,245	129,150	192,380	164,200	35,050	27.1%
Training	231,945	250,185	313,415	285,235	35,050	14.0%
Canine						
Operating Supplies	4,684	7,000	7,000	7,000	0	0.0%
Professional Services	7,391	9,400	18,400	18,400	9,000	95.7%
Equipment	22,349	0	6,500	6,500	6,500	100.0%
Canine	34,424	16,400	31,900	31,900	15,500	94.5%
Court Security						
Personal Services	590,591	591,063	645,460	676,169	85,106	14.4%
Operating Supplies	1,131	1,300	1,300	1,300	0	0.0%
Court Security	591,722	592,363	646,760	677,469	85,106	14.4%
Grants						
Personal Services	397,106	637,401	524,489	530,717	(106,684)	-16.7%
Operating Supplies	11,796	62,471	54,440	53,087	(9,384)	-15.0%
Professional Services	6,096	22,751	19,156	17,656	(5,095)	-22.4%
Communications	1,723	3,500	3,200	2,700	(800)	-22.9%
Transportation	11,218	14,145	18,500	18,500	4,355	30.8%
Miscellaneous	16,529	60,538	20,547	19,247	(41,291)	-68.2%
Equipment & Lease	53,818	560,744	584,180	583,760	23,016	4.1%
Grants	498,286	1,361,550	1,224,512	1,225,667	(135,883)	-10.0%
Total - Office of the Sheriff	28,832,347	31,728,919	34,477,825	33,401,095	1,672,176	5.3%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	OVER FY2013 AMOUNT	PERCENT
Office of the State's Attorney						
Judicial						
Personal Services	1,920,248	2,046,124	2,092,178	2,201,356	155,232	7.6%
Operating Supplies	38,522	40,031	38,831	38,831	(1,200)	-3.0%
Professional Services	29,541	59,136	59,636	59,636	500	0.8%
Communications	12,179	15,100	15,700	15,700	600	4.0%
Transportation	6,823	8,400	8,400	8,400	0	0.0%
Rentals	126	200	300	300	100	50.0%
Miscellaneous	9,721	17,100	17,100	17,100	0	0.0%
Equipment	129	28,895	0	0	(28,895)	-100.0%
Judicial	2,017,289	2,214,986	2,232,145	2,341,323	126,337	5.7%
Grants						
Personal Services	450,725	463,276	542,847	550,001	86,725	18.7%
Operating Supplies	5,047	6,795	6,795	6,795	0	0.0%
Professional Services	7,652	20,411	21,003	21,003	592	2.9%
Communications	3,464	7,786	7,954	7,954	168	2.2%
Transportation	0	1,392	1,388	1,388	(4)	-0.3%
Miscellaneous	310	3,514	8,966	8,966	5,452	155.2%
Rentals	0	150	150	150	0	0.0%
Equipment	0	6,789	12,729	12,729	5,940	87.5%
Grants	467,198	510,113	601,832	608,986	98,873	19.4%
Total - State's Attorney	2,484,487	2,725,099	2,833,977	2,950,309	225,210	8.3%
County Treasurer						
Personal Services	342,327	355,286	355,286	379,326	24,040	6.8%
Operating Supplies	10,714	12,816	12,816	12,816	0	0.0%
Professional Services	0	1,368	1,368	1,368	0	0.0%
Communications	21,117	26,500	26,500	26,500	0	0.0%
Transportation	376	540	540	540	0	0.0%
Rentals	97	135	135	135	0	0.0%
Equipment	471	0	0	0	0	0.0%
Total - County Treasurer	375,102	396,645	396,645	420,685	24,040	6.1%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	OVER FY2013	PERCENT
					AMOUNT	
STATE AGENCIES / INDEPENDENT BOARDS						
Department of Health						
Operating Allocation	1,593,776	1,630,615	1,630,615	1,630,615	0	0.0%
Personal Services	16,130	16,236	16,236	16,236	0	0.0%
Mosquito Control/Gypsy Moth	54,000	54,000	54,000	54,000	0	0.0%
Total - Department of Health	1,663,906	1,700,851	1,700,851	1,700,851	0	0.0%
Department of Social Services						
Operating Allocation	232,490	244,399	243,785	243,785	(614)	-0.3%
Personal Services	86,575	88,187	88,187	93,687	5,500	6.2%
Professional Services	6,060	6,500	6,500	6,500	0	0.0%
Grant	65,993	68,562	69,672	73,035	4,473	6.5%
Total - Department of Social Services	391,118	407,648	408,144	417,007	9,359	2.3%
Alcohol Beverage Board						
Personal Services	66,917	77,198	102,669	107,841	30,643	39.7%
Operating Supplies	2,001	3,305	3,305	3,305	0	0.0%
Professional Services	10,445	17,000	17,000	17,000	0	0.0%
Communications	837	1,300	1,800	1,800	500	38.5%
Transportation	949	4,000	5,000	5,000	1,000	25.0%
Miscellaneous	96,128	109,535	109,535	121,369	11,834	10.8%
Grant	741	4,000	4,000	4,500	500	12.5%
Total - Alcohol Beverage Board	178,018	216,338	243,309	260,815	44,477	20.6%
Supervisors of Elections						
Personal Services	43,597	30,653	24,253	24,724	(5,929)	-19.3%
Operating Supplies	26,732	46,577	45,877	45,877	(700)	-1.5%
Professional Services	465,061	554,955	554,955	554,955	0	0.0%
Communications	27,499	27,250	27,250	27,250	0	0.0%
Transportation	6,627	6,450	6,450	6,450	0	0.0%
Rentals	2,600	2,600	3,300	3,300	700	26.9%
Miscellaneous	7,761	10,230	10,230	10,230	0	0.0%
Total - Supervisors of Elections	579,877	678,715	672,315	672,786	(5,929)	-0.9%
Cooperative Extension Service						
Operating Supplies	5,859	6,300	6,300	6,300	0	0.0%
Professional Services	141,354	169,541	171,749	171,749	2,208	1.3%
Communications	5,011	5,500	5,500	5,500	0	0.0%
Transportation	11,955	11,955	11,955	11,955	0	0.0%
Rentals	400	400	400	400	0	0.0%
Miscellaneous	0	0	7,550	7,550	7,550	100.0%
Equipment	4,949	400	400	400	0	0.0%
Total - Cooperative Extension Service	169,528	194,096	203,854	203,854	9,758	5.0%
Ethics Commission						
Operating Supplies	0	183	183	183	0	0.0%
Professional Services	0	650	650	650	0	0.0%
Total - Ethics Commission	0	833	833	833	0	0.0%
Soil Conservation District						
Personal Services	14,950	14,950	15,072	15,072	122	0.8%
Operating Allocation	39,200	52,753	53,631	53,631	878	1.7%
Total - Soil Conservation District	54,150	67,703	68,703	68,703	1,000	1.5%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

Department/Spending Unit	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	AMOUNT	PERCENT
Board of Education						
Administration	3,000,876	2,834,560	2,840,663			
Mid-Level Administration	14,179,152	15,487,853	16,126,559			
Instructional Salaries	68,135,302	69,048,082	72,195,913			
Instructional Textbooks & Supplies	2,259,859	2,525,357	2,527,792			
Other Instructional Costs	3,986,985	4,493,925	4,897,520			
Special Education	16,720,482	17,197,836	17,421,273			
Student Personnel Services	1,050,008	1,193,390	1,299,103			
Health Services	1,786,106	1,803,975	1,853,901			
Transportation	14,889,131	15,176,307	15,217,058			
Operation of Plant	12,473,926	13,481,735	13,700,486			
Maintenance of Plant	3,566,111	3,809,768	3,868,095			
Fixed Charges	36,587,651	35,737,315	39,225,357			
Capital Outlay	695,505	722,585	755,132			
Sub-Total - General Operations	179,331,094	183,512,688	191,928,852	188,929,711	5,417,023	3.0%
Funding other than County Appropriation						
Fund Balance - Used (generated)	7,524,559	1,000,000	2,525,000	2,525,000	1,525,000	152.5%
State, Federal, Other Revenue Sources	98,369,838	96,814,979	96,493,732	96,493,732	(321,247)	-0.3%
County Appropriation	77,045,860	80,581,762	86,804,172	83,805,032	3,223,270	4.0%
County Fund Balance - OPEB	0	1,000,000	2,000,000	2,000,000	1,000,000	100.0%
County Appropriation - State Pension Shift	0	2,485,697	3,150,691	3,150,691	664,994	26.8%
County Appropriation - Additional OPEB	0	1,630,250	955,256	955,256	(674,994)	-41.4%
County Appropriation - BOE	77,045,860	85,697,709	92,910,119	89,910,979	4,213,270	4.9%
College of Southern Maryland						
Compensation	5,408,530	6,355,978	6,726,270	6,726,270	370,292	5.8%
Contracted Services	892,896	988,224	1,153,933	1,153,933	165,709	16.8%
Supplies & Materials	370,310	380,944	399,689	399,689	18,745	4.9%
Communications	69,782	89,238	130,560	130,560	41,322	46.3%
Conferences, Meetings & Travel	64,345	86,438	88,838	88,838	2,400	2.8%
Scholarships & Grants	12,362	21,267	21,267	21,267	0	0.0%
Utilities	618,724	725,358	723,758	723,758	(1,600)	-0.2%
Fixed Charges	103,890	127,783	77,766	77,766	(50,017)	-39.1%
Furniture & Equipment	56,084	28,786	21,000	21,000	(7,786)	-27.0%
Mandatory Transfers	3,683,866	3,601,817	4,037,647	4,037,647	435,830	12.1%
Sub-Total - General Operations	11,280,789	12,405,833	13,380,728	13,380,728	974,895	7.9%
Funding other than County Appropriation						
State, Federal, Other Revenue Sources	7,678,359	8,664,544	9,566,785	9,566,785	902,241	10.4%
County Appropriation	3,602,430	3,642,289	3,714,943	3,714,943	72,654	2.0%
County Appropriation - Additional OPEB	0	99,000	99,000	99,000	0	0.0%
CSM Foundation - Scholarships	0	0	50,000	20,000	20,000	100.0%
County Appropriation - CSM	3,602,430	3,741,289	3,863,943	3,833,943	92,654	2.5%
Board of Library Trustees						
Lexington Park Library	838,835	860,784	886,919	914,919	54,135	6.3%
Leonardtown Library	658,701	677,284	701,626	702,426	25,142	3.7%
Charlotte Hall Library	428,211	473,770	488,942	488,942	15,172	3.2%
Administration	1,368,512	1,323,035	1,371,386	1,371,386	48,351	3.7%
Sub-Total - General Operations	3,294,259	3,334,873	3,448,873	3,477,673	142,800	4.3%
Funding other than County Appropriation						
Fund Balance - Used (Generated)	(135,116)	60,203	79,816	79,816	19,613	32.6%
State, Federal, Other Revenue Sources	1,148,337	870,466	850,853	850,853	(19,613)	-2.3%
County Appropriation	2,281,038	2,331,204	2,518,204	2,476,564	145,360	6.2%
County Appropriation - Additional OPEB	0	73,000	0	0	(73,000)	-100.0%
County Appropriation - Library	2,281,038	2,404,204	2,518,204	2,476,564	72,360	3.0%

**FY2014 BUDGET
EXPENDITURES - DETAIL**

<u>Department/Spending Unit</u>	FY2012	FY2013	FY2014	FY2014	INCREASE (DECREASE)	
	ACTUAL	APPROVED	REQUEST	APPROVED	AMOUNT	PERCENT
Non-County Agency Contributions						
Catholic Charities	15,000	0	20,000	0	0	0.0%
Greenwell Foundation	37,800	30,000	42,000	30,000	0	0.0%
Historic Sotterley, Inc.	67,500	60,000	75,000	60,000	0	0.0%
Historic St. Mary's City Foundation	1,350	0	1,500	0	0	100.0%
Hospice of St. Mary's	15,000	15,000	15,000	15,000	0	0.0%
Leah's House	0	0	10,000	0	0	0.0%
Lexington Park Rotary-Oyster Festival	4,500	3,000	5,000	3,000	0	0.0%
Literacy Council of St. Mary's County	12,000	10,000	10,000	10,000	0	0.0%
Maryland Dept. of Agriculture Weed Control	16,221	16,900	In 530 Fund -FY14	In 530 Fund -FY14	(16,900)	-100.0%
Navy Alliance	27,000	25,000	375,000	25,000	0	0.0%
Patuxent River Naval Air Museum	27,000	15,000	15,000	15,000	0	0.0%
Seventh District Optimist	9,000	9,000	9,000	9,000	0	0.0%
SMC Forest Conservation District Board	900	500	1,000	500	0	0.0%
St. Joseph's Community Center	0	0	24,578	0	0	0.0%
So. MD Center for Independent Living, Inc.	15,000	0	15,000	0	0	0.0%
The Promise	12,400	12,400	12,400	12,400	0	0.0%
Southern MD Higher Education Center	45,000	40,000	50,000	40,000	0	0.0%
Southern MD Resource Conservation/Dev.	7,249	5,000	11,630	5,000	0	0.0%
St. Mary's Caring, Inc.	3,000	3,000	5,000	3,000	0	0.0%
St. Mary's College River Concert Series	9,000	5,000	5,000	5,000	0	0.0%
Chesapeake Orchestra, Inc.	0	0	10,000	0	0	0.0%
Leonardtown VFD Museum - Carousel	0	0	200,000	0	0	0.0%
St. Mary's County Art Council	1,800	0	2,000	0	0	0.0%
St. Mary's County Historical Society	11,250	10,000	15,000	10,000	0	0.0%
Summerseat Farm, Inc.	0	0	20,000	0	0	0.0%
The ARC of Southern Maryland, Inc.	132,150	130,000	132,150	130,000	0	0.0%
The Center for Life Enrichment	155,908	150,908	150,908	150,908	0	0.0%
The Southern MD Center for Family Advocacy	108,089	100,000	138,089	100,000	0	0.0%
Three Oaks Center	130,000	125,000	155,000	125,000	0	0.0%
Tri-County Community Action (SMTCCAC Inc.)	17,751	16,000	19,525	16,000	0	0.0%
Tri-County Council	84,780	94,200	94,200	94,200	0	0.0%
Tri-County Youth Services Bureau	116,479	110,000	116,476	110,000	0	0.0%
Unified Commission for Afro Americans	5,000	4,000	5,000	4,000	0	0.0%
Walden/Sierra	345,447	340,447	340,447	340,447	0	0.0%
Watermen's Association	18,000	13,000	18,000	13,000	0	0.0%
Total - Non-County Agencies	1,451,574	1,343,355	2,118,903	1,326,455	(16,900)	-1.3%
Other Budget Costs						
Volunteer Fire Depts. & Rescue Squads (Amoss)	200,000	200,000	200,000	In 251 Fund -FY14	(200,000)	-100.0%
Supplemental Expense Reserve	0	1,000,000	1,000,000	1,000,000	0	0.0%
Leonardtown Tax Rebate	52,230	49,615	50,471	50,471	856	1.7%
Employer Contributions - Retiree Health Benefits	6,586,048	6,540,000	6,758,000	6,758,000	218,000	3.3%
Employer Contributions - Unemployment	95,321	200,000	200,000	200,000	0	0.0%
G. O. Bonds/ Bank Fees	30,734	61,000	61,000	61,000	0	0.0%
Debt Service	11,602,480	12,493,113	11,405,698	9,934,063	(2,559,050)	-20.5%
Total - Other Budget Costs	18,566,813	20,543,728	19,675,169	18,003,534	(2,540,194)	-12.4%
Transfers & Reserves						
Capital Projects - Pay-Go	4,658,549	9,763,208	541,401	12,855,816	3,092,608	31.7%
Reserve - Bond Rating	0	200,000	200,000	660,000	460,000	230.0%
Reserve - Emergency Appropriations	0	500,000	500,000	500,000	0	0.0%
Reserve - OPEB	0	0	0	2,053,468	2,053,468	100.0%
Total Transfers & Reserves	4,658,549	10,463,208	1,241,401	16,069,284	5,606,076	53.6%
TOTAL GENERAL FUND	\$188,851,012	\$211,678,778	\$213,211,634	\$222,665,317	10,986,539	5.2%

RECREATION AND PARKS ENTERPRISE FUND

Source and Use of Funds	FY2012 Actual	FY2013 Approved	FY2014 Request	FY2014 Approved
Child Care Programs	\$ 806,867	\$ 1,079,131	\$ 1,046,529	\$ 1,046,529
Therapeutic Division	135,155	164,069	166,086	166,086
Gymnastics Department	297,812	327,270	332,158	332,158
Leisure / Special Programs	137,633	208,051	192,412	192,412
Special Facilities	301,091	298,840	318,820	321,230
Sports Programs	426,282	546,555	506,115	506,115
Recreation Activity Fund Fines	32	-	-	-
New Program Reserves	70,763	214,399	214,899	214,899
Total Revenues	2,175,635	2,838,315	2,777,019	2,779,429
Child Care Programs	\$ 627,675	\$ 893,760	\$ 927,686	\$ 940,857
Therapeutic Division	102,920	164,125	165,274	167,506
Gymnastics Department	275,659	311,128	314,629	318,307
Leisure / Special Programs	112,585	162,316	156,504	156,604
Special Facilities	455,124	505,076	504,928	520,006
Sports Programs	329,753	464,565	434,140	437,710
New Program Reserves	131,739	270,184	272,801	273,599
Total Expenditures	2,035,455	2,771,154	2,775,962	2,814,589
Revenues Over(Under) Expenditures	140,180	67,161	1,057	(35,160)
Fund Equity (deficit) at June 30 - audited	\$217,327			

An enterprise fund is established to account for governmental services which are entirely or predominantly funded by user charges. Programs offered through the Recreation Division of the Department of Recreation and Parks are financed through fees established for the different activities. Programs and facilities include child care centers, summer day camps, sports programs, youth and adult leisure programs, amusement park ticket sales, gymnastics center, regional park, indoor recreation center, teen center, and museums.

WICOMICO SHORES GOLF ENTERPRISE FUND

Source and Use of Funds	FY2012 Actual	FY2013 Approved	FY2014 Request	FY2014 Approved
Golf Operations	\$ 960,385	\$ 975,825	\$ 979,500	\$ 979,500
Restaurant	338,682	394,000	389,000	389,000
House	14,606	9,000	16,000	16,000
Interest Income	682	2,500	2,000	2,000
Golf Shop	52,255	76,940	80,440	80,440
Other/Miscellaneous	149,098	3,200	2,000	2,000
Supplemental Reserve	0	50,000	50,000	50,000
Total Revenues	1,515,708	1,511,465	1,518,940	1,518,940
Golf Operations	\$ 125,810	\$ 118,243	\$ 122,647	\$ 123,902
Greens and Grounds	359,020	405,193	405,863	422,662
Restaurant	356,449	353,628	367,848	374,501
House	78,032	95,860	94,420	94,420
Administration	204,338	207,361	202,501	213,418
Golf Shop	32,770	27,913	37,913	37,973
Capital / depreciation	120,159	0	37,000	37,000
OPEB (post-retirement health)	60,000	64,000	71,000	71,000
Supplemental Reserve	0	50,000	50,000	50,000
Total Expenditures, before debt service	1,336,578	1,322,198	1,389,192	1,424,876
Debt Service - Equipment	0	0	0	0
Debt Service - Building	112,539	112,961	94,000	94,000
Total Expenditures, including debt service	1,449,117	1,435,159	1,483,192	1,518,876
Fund Equity (deficit) at June 30, exclusive of net capital assets - audited	\$108,999			

The Wicomico Shores Golf Enterprise fund finances the public golf operation in St. Mary's County. The Wicomico Golf Course and Recreation Complex includes an 18-hole golf course, restaurant, banquet room, club house, pro shop, and two tennis courts. Primary revenue sources for this self-supporting enterprise are the greens fees generated through golf course operations and the revenue collections from the restaurant and banquet facility. All expenditures, including debt service on the financing, is funded by net revenues of the golf course operation.

Approved, 5-28-2013

SOLID WASTE AND RECYCLING FUND

Source and Use of Funds	FY2012 Actual	FY2013 Approved	FY2014 Request	FY2014 Approved
SW and Recycling Fees-Residential	\$ 2,334,540	\$ 2,340,000	\$ 2,400,000	\$ 2,400,000
Landfill Tipping Fee	367,934	312,500	340,000	340,000
Recycle Containers	68,170	33,200	33,200	33,200
Other Finance Sources	725,677	-	-	-
Total Revenues	3,496,321	2,685,700	2,773,200	2,773,200
Solid Waste				
Personal Services	\$ 889,830	\$ 841,414	\$ 841,414	\$ 927,959
Operating Supplies	39,127	42,500	42,500	42,500
Hauling & Post-Closure Costs	901,763	989,950	1,042,450	1,078,450
Communications	3,447	3,900	3,900	3,900
Transportation	81,393	79,000	79,000	79,000
Public Utility	23,179	28,167	28,167	28,167
Tipping Fees	900,093	900,500	900,500	900,500
Retiree Health	63,000	65,000	65,000	43,000
Lease Payments	98,834	121,899	82,068	111,549
Capital/Depreciation	111,552	-	-	-
Total, Solid Waste	3,112,218	3,072,330	3,084,999	3,215,025
Recycling				
Personal Services	\$ 120,119	\$ 120,301	\$ 120,301	\$ 82,156
Operating Supplies	2,397	3,050	3,050	3,050
Professional Services	195,770	219,000	219,000	219,000
Communications	476	-	-	-
Transportation	-	4,500	4,500	4,500
Rentals	14,089	40,000	40,000	40,000
Hazardous Waste Day Events	79,440	75,150	75,150	75,150
Capital/Depreciation	23,582	-	-	-
Total, Recycling	435,873	462,001	462,001	423,856
Total Expenditures	3,548,091	3,534,331	3,547,000	3,638,881
Revenues Over (Under) Expenditures	(51,770)	(848,631)	(773,800)	(865,681)
Transfer-Subsidy from General Fund	1,000,000	1,000,000	1,000,000	1,000,000
Fund Equity (deficit) at June 30 - audited	\$711,313			

This enterprise fund captures the direct operating costs and related fees. The Solid Waste and Recycling Fee of \$60/improved residential property is collected annually through the Property Tax bills. Not included above are expenditures for capital projects and related debt service, indirect costs, overhead and administration; these are still carried as General Fund or Capital Project expenditures. Debt Service costs in the General Fund are \$660,989.

NOTE: The budget reflects estimated costs to implement the change to the disposal method - "contract haul to a waste to energy facility", assuming a full year implementation, due to notification from Charles County of their intent not to renew the contract. Also, in FY2013 a \$40/ton Residential Green Waste Tipping Fee is established in lieu of the regular \$65/ton regular fee, for residents that dispose of residential yard waste. Revenue impact is estimated to be 2500 tons @ \$25 fee difference per ton.

MISCELLANEOUS REVOLVING FUND

Source and Use of Funds	FY2012 Actual	FY2013 Approved	FY2014 Request	FY2014 Approved
Fuel Operations	\$19,371	\$15,000	\$15,000	\$15,000
Child Welfare Day	262	0	0	0
State's Attorney Drug Enforcement	(19,499)	25,000	20,000	20,000
Community Service Teen Court	0	1,000	1,000	1,000
Department of Aging Special Events/CRAC	94,261	160,000	160,000	160,000
LUGM - Historic Book	4,555	10,000	5,000	5,000
Sheriff's Federal Forfeiture Fund	62,363	184,922	75,000	75,000
Sheriff's "350 Years" Book	500	40,000	40,000	40,000
Sheriff's Local Forfeiture Fund	0	0	75,000	75,000
State's Attorney Project Graduation	88,401	62,350	62,350	62,350
St. Mary's County Weed Control (general fund prior	0	0	16,900	17,145
Total Revenues	250,214	498,272	470,250	470,495
Fuel Operations	4,768	7,350	7,350	67,350
Child Welfare Day	0	0	0	0
State's Attorney Drug Enforcement	25,592	85,195	85,195	89,123
Community Service Teen Court	0	1,000	1,000	1,000
Department of Aging Special Events/CRAC	74,807	160,000	160,000	160,000
LUGM - Historic Book	0	10,000	10,000	10,000
Sheriff's Federal Forfeiture Fund	3,405	184,922	75,000	75,000
Sheriff's 350 years Book	7,307	40,000	40,000	40,000
Sheriff's Local Forfeiture Fund	0	0	75,000	75,000
State's Attorney Project Graduation	51,761	60,350	60,350	60,350
St. Mary's County Weed Control (general fund prior	0	0	16,900	17,145
Total Expenditures	167,640	548,817	530,795	594,968
Revenues Over (Under) Expenditures	82,574	(50,545)	(60,545)	(124,473)

The Miscellaneous Revolving Fund is a special revenue fund established to account for certain earmarked revenue sources designed to finance particular functions or activities. New for FY2014 is the St. Mary's County Weed Control Request, previously shown in the General Fund under Non-County.

Revolving Funds which have budgeted revenues, lower than budgeted expenses, have available fund balance to be applied to the variance.

EMERGENCY SERVICES SUPPORT FUND

Through an Emergency Services Tax, the County dedicates a funding stream for the County's emergency services activities and organizations, funded by that tax. By identifying a special tax, based on assessed property values, the Commissioners set into place a funding mechanism to allow emergency services organizations, including fire and rescue, to plan for the future.

The Emergency Services Tax- Support Services is assessed at a rate of \$0.016 on each \$100 dollars of assessable real and personal property. The funds are remitted by the Treasurer and credited to this revolving fund. Revenues generated are budgeted to support base allocations of \$23,000 and \$19,000 to each volunteer fire department and rescue squad, respectively, as well as for the other purposes listed below.

In FY2014, the Amoss Grant for Fire & Rescue has been transferred to the Emergency Services Support Fund. In previous years, it was budgeted in the General Fund.

Source and Use of Funds	FY2012 Actual	FY2013 Approved	FY2014 Request	FY2014 Approved
Emergency Services – Support Tax	\$ 1,889,230	\$ 1,900,000	\$ 1,900,000	\$ 1,950,000
Intergovernmental - County Funding	85,000	-	-	-
General Fund Subsidy	-	-	-	53,578
SAFER Grant	63,724	81,124	81,124	81,124
Amoss [508] Grant - Fire & Rescue	-	-	-	200,000
Total Revenues	2,037,954	1,981,124	1,981,124	2,284,702
Advanced Life Support	\$ 474,926	\$ 378,507	\$ 372,619	\$ 409,695
ALS Educational Assistance	37,076	37,076	37,076	-
Emergency Services	129,705	164,726	184,861	185,081
Fire Department Operating Allocation	266,040	207,000	207,000	207,000
Fire Department LOSAP	534,004	621,164	647,315	647,315
Amoss [508] Grant - Fire	-	-	-	100,000
Rescue Squad Operating Allocation	156,171	133,000	133,000	133,000
Rescue Squad LOSAP	167,909	199,110	236,333	236,333
Amoss [508] Grant - Rescue	-	-	-	100,000
F&R GASB LOSAP Valuation	-	-	15,000	15,000
F & R Revolving Loan Fund, Debt Service	169,075	152,748	129,323	129,323
SAFER GRANT - Non-Position Costs	57,283	81,124	81,124	81,124
SAFER FTE Matched by County Subsidy	-	-	-	53,578
Total Expenditures	1,992,189	1,974,455	2,043,651	2,297,449
Excess of Revenues Over (Under) Expenditures	45,765	6,669	(62,527)	(12,747)
Fund Balance at June 30 - audited	\$1,455,681			

FIRE TAX

According to the St. Mary's County Code, a Fire Tax is to be assessed on every \$100 of assessed valuation of all real and personal property. The proceeds from the tax are distributed to those fire companies located in the election districts in which the money is collected. The fire companies submit an annual budget and independent audit report to the Board of County Commissioners. The funds received by the fire companies shall be used for the purpose of purchasing, repairing, replacing, operating, maintaining and housing their fire-fighting equipment and apparatus, and for the training of new volunteer firefighters.

<u>DISTRICT</u>	<u>NUMBER OF PROPERTIES *</u>	<u>RATES</u>
1st Election District - Ridge	3,948	3.6¢ per \$100 of assessment
2nd Election District – Valley Lee	3,774	4.4¢ per \$100 of assessment
3rd Election District - Leonardtown	7,248	2.4¢ per \$100 of assessment
4th Election District – Chaptico	5,021	4.4¢ per \$100 of assessment
5th Election District – Mechanicsville	5,262	4.6¢ per \$100 of assessment
6th Election District - Hollywood	5,809	4.4¢ per \$100 of assessment
7th Election District – Avenue	3,235	4.4¢ per \$100 of assessment
8th Election District – Bay District	13,217	5.0¢ per \$100 of assessment
9th Election District – St. George Island	232	3.6¢ per \$100 of assessment

* Property information reflected is FY2013 actual

RESCUE TAX

A Rescue Tax was enacted to provide a dedicated funding source for the County's rescue services activities and organizations. By identifying a special tax, based on assessed property values, the Commissioners set into place a funding mechanism to allow emergency services organizations, including fire and rescue, to plan for the future. The Emergency Services Tax, as a group, includes the existing Fire Tax, this Rescue Tax, and the Emergency Services Support Tax.

The Rescue Tax is assessed at a rate per \$100 of assessed valuation of all real and personal property on property in each election district, as identified below. The proceeds from the tax are distributed by the Treasurer to those rescue squads located in the election districts in which the money is collected. The Rescue Squads submit an annual budget and audit report to support the expenditure of these funds, which are to be used for the purpose of purchasing, repairing, replacing, operating, maintaining and housing their Rescue equipment, and for the training of volunteer Rescue Personnel.

DISTRICT	NUMBER OF PROPERTIES *	RATES
1 st Election District – Ridge	3,948	1.1¢ per \$100 of assessment
2nd Election District –Valley Lee	3,774	.8¢ per \$100 of assessment
3rd Election District –Leonardtwn	7,248	.9¢ per \$100 of assessment
4th Election District –Chaptico	5,021	.8¢ per \$100 of assessment
5th Election District –Mechanicsville	5,262	.8¢ per \$100 of assessment
6 th Election District – Hollywood	5,809	1.4¢ per \$100 of assessment
7th Election District-Avenue	3,235	1.1¢ per \$100 of assessment
8th Election District –Lexington Park	13,217	1.7¢ per \$100 of assessment
9th Election District –St. George's Island	232	.8¢ per \$100 of assessment

* Property information reflected is FY2013 actual

SPECIAL ASSESSMENT FUND

In St. Mary's County there are four distinct classifications of special assessments. These include: Shore erosion control, Roadway improvements and lighting, Storm water drainage, and Waterway dredging. Following are the current districts:

DISTRICT	NUMBER OF PROPERTIES	RATES
Erosion Control		
Holly Point Shore Erosion Control	4	\$3,139.12 – 25 years through 2032.
Holly Point Shore Erosion Control		\$2,160.20 – 25 years through 2032.
Holly Point Shore Erosion Control		\$2,270.30 – 25 years through 2032.
Holly Point Shore Erosion Control		\$3,933.03 – 25 years through 2032.
Jefferson Island Erosion	1	Varying amounts each year through 2016.
Tall Timbers Erosion #3	62	\$115.33 per front lot – 25 years through 2016. \$57.28 per back lot – 25 years through 2016.
Wicomico Shores	411	\$228.73 per lot – 20 years through 2019.
Villas on Waters Edge Shore Erosion	91	\$243.24 per property – 20 years through 2032.
Roadway Improvement		
Cloverdale Acres	7	\$512.75 per lot – 20 years through 2019.
Golf Course Drive	59	\$217.99 per property – 20 years through 2026.
Mallard Creek	8	\$259.26 per owner – 20 years through 2019.
Miles Drive	5	\$270.24 per lot – 20 years through 2016.
Mulberry South	23	\$286.76 per owner – 20 years through 2021.
Roof Top Circle	7	\$237.80 per lot – 20 years through 2015.
Rosebank Village	9	\$342.65 per lot – 20 years through 2019.
Waterway Improvement		
Kingston Creek Waterway	22	\$34.14 per parcel – 20 years through 2027.
Little Kingston Creek	21	\$136.35 per owner – 20 years through 2019.
Kingston Creek Waterway #2	25	\$674.75 per property – 25 years through 2037.
Street Lights		
SouthHampton Lighting	75	\$19.76 per lot - prior year SMECO charges

Depending upon the type of special assessment, the project may require interfund loans. Provision is then made for the benefiting property owner to pay installments through the property tax system on an annual basis. Debt Service required in FY2014 for existing Special Assessments will be \$69,599.

APPROVED CAPITAL BUDGET - FY2014

CAPITAL PROJECT	Total	Bonds	X-fer Tax	Impact Fees	Pay-Go	State /Fed	Other
PUBLIC FACILITIES							
Agricultural Services Center	233,000	0	0	0	233,000	0	0
Parking and Site Improvements	180,000	0	105,000	0	75,000	0	0
Farmers Market Improvements	75,000	0	0	0	0	0	75,000
Workforce Housing Initiatives	250,000	0	250,000	0	0	0	0
Airport Improvements	100,000	0	100,000	0	0	0	0
Sheriff Substation	558,000	433,000	0	0	0	125,000	0
Adult Detention Center Upgrades	1,564,000	1,564,000	0	0	0	0	0
Fire and Rescue Revolving Loan Fund	300,000	300,000	0	0	0	0	0
Public Facilities Needs Assessment	150,000	0	0	0	150,000	0	0
Building Maintenance & Repair - Critical	40,000	0	40,000	0	0	0	0
Total Public Facilities	3,450,000	2,297,000	495,000	0	458,000	125,000	75,000
HIGHWAYS							
Dr. Johnson Rd. Bridge Structure	116,000	0	0	0	116,000	0	0
Retrofit Sidewalk Program	165,000	0	45,000	0	0	120,000	0
Streetscape Improvements	60,000	0	60,000	0	0	0	0
Regional Water Quality & Nutrient Removal	1,157,900	658,900	499,000	0	0	0	0
Bridge/Culvert Replacement and Repair	150,000	0	150,000	0	0	0	0
Removal of Roadside Obstacles	260,000	0	260,000	0	0	0	0
Asphalt Overlay	3,000,000	1,912,585	0	0	1,087,415	0	0
Modified Seal Surface Treatment	654,000	0	654,000	0	0	0	0
Total Highways	5,562,900	2,571,485	1,668,000	0	1,203,415	120,000	0
MARINE							
St. Jerome's Creek Jetties	974,016	105,124	0	0	0	868,892	0
Total Marine	974,016	105,124	0	0	0	868,892	0
SOLID WASTE							
Landfill Mitigation	297,401	0	0	0	297,401	0	0
Total Solid Waste	297,401	0	0	0	297,401	0	0
LAND CONSERVATION							
Agricultural Land Preservation Programs	3,339,475	0	832,000	0	0	2,000,000	507,475
Critical Area Planting	33,080	0	0	0	0	0	33,080
Total Land Conservation	3,372,555	0	832,000	0	0	2,000,000	540,555
RECREATION & PARKS							
Three Notch Trail, Phase Six	667,680	0	0	402,680	0	265,000	0
Piney Point Lighthouse Museum	190,000	0	190,000	0	0	0	0
St. Clement's Island Museum Renovations	100,000	0	100,000	0	0	0	0
Nicolet Park Entrance	65,000	0	65,000	0	0	0	0
Recreation Facility & Park Improvements	525,000	0	525,000	0	0	0	0
Leonardtown Park	150,000	0	150,000	0	0	0	0
Park Land and Facility Acquisition	90,000	0	0	0	0	90,000	0
Total Parks Acquisition /Development	1,787,680	0	1,030,000	402,680	0	355,000	0
PUBLIC LANDINGS							
Derelict Boat Removal	30,000	0	0	0	0	30,000	0
Total Public Landings	30,000	0	0	0	0	30,000	0
PUBLIC SCHOOLS							
Duke Elementary School - Leonardtown	13,419,000	0	0	6,349,000	0	7,070,000	0
Spring Ridge Middle School Renovation	9,930,000	0	0	0	9,930,000	0	0
Energy Efficiency - LED Lighting Projects	1,378,000	0	0	0	478,000	900,000	0
Esperanza Middle School Soil Erosion	439,000	0	0	0	439,000	0	0
Relocatables - for various sites	325,000	0	325,000	0	0	0	0
Flooring Replacement-Various Schools	50,000	0	0	0	50,000	0	0
Total Public Schools	25,541,000	0	325,000	6,349,000	10,897,000	7,970,000	0
TOTAL	\$41,015,552	\$4,973,609	\$4,350,000	\$6,751,680	\$12,855,816	\$11,468,892	\$615,555

APPROVED FY2014 CAPITAL BUDGET AND FY2015 TO FY2019 PLAN

CAPITAL PROJECT	Recommended 5-Year Capital Plan					
	FY14 Total	FY15 Total	FY16 Total	FY17 Total	FY18 Total	FY19 Total
PUBLIC FACILITIES						
Agricultural Services Center	233,000	0	0	0	0	0
Parking and Site Improvements	180,000	0	100,000	0	180,000	200,000
Farmers Market Improvements	75,000	0	150,000	0	150,000	0
Workforce Housing Initiatives	250,000	250,000	0	0	0	0
Airport Improvements	100,000	27,000	0	96,000	0	0
Sheriff Substation	558,000	175,000	1,677,000	0	0	0
Adult Detention Center Upgrades	1,564,000	4,000,000	3,375,000	550,000	0	0
ADC Modular Units	0	489,000	0	0	0	0
Fire and Rescue Revolving Loan Fund	300,000	500,000	500,000	0	0	0
Public Facilities Needs Assessment	150,000	0	0	0	0	0
Building Maintenance & Repairs - Critical	40,000	485,000	260,000	321,000	300,000	210,000
Building Maintenance & Repairs - Programmatic	0	450,000	196,000	185,000	205,000	165,000
NextGen 800MHz/Radio System	0	5,628,466	0	0	5,395,908	0
Airport Master Plan	0	2,608,000	2,626,000	3,150,000	5,050,000	2,977,000
Energy Efficiency and Conservation Projects	0	596,390	147,000	0	0	0
Garvey Senior Center Replacement Facility	0	0	0	0	574,200	0
Total Public Facilities	3,450,000	15,208,856	9,031,000	4,302,000	11,855,108	3,552,000
HIGHWAYS						
Dr. Johnson Rd Bridge Structure	116,000	0	0	0	0	0
Retrofit Sidewalk Program	165,000	0	0	0	0	0
Streetscape Improvements	60,000	0	60,000	0	60,000	0
Regional Water Quality & Nutrient Removal	1,157,900	235,000	4,231,600	0	1,578,825	0
Bridge/Culvert Replacement and Repair	150,000	60,000	20,000	0	60,000	0
Removal of Roadside Obstacles	260,000	40,000	260,000	40,000	260,000	0
Asphalt Overlay	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Modified Seal Surface Treatment	654,000	654,000	654,000	654,000	654,000	654,000
Roadway Base Widening	0	290,000	0	0	298,500	0
FDR Boulevard Extended (MD 4 to Pegg Rd)	0	6,000,000	6,000,000	6,000,000	0	0
Patuxent Park Neighborhood Preservation Program	0	263,000	1,437,000	2,500,000	0	0
State Aid Projects	0	0	335,309	0	302,260	0
Southampton Neighborhood Revitalization	0	0	0	0	0	446,000
CSM/Governmental Center Interparcel Access	0	0	0	0	0	40,000
Total Highways	5,562,900	10,542,000	15,997,909	12,194,000	6,213,585	4,140,000
MARINE						
St. Jerome's Creek Jetties	974,016	0	4,582,475	3,462,825	0	0
St. Patrick Creek Maintenance Dredge	0	140,000	0	100,000	600,000	100,000
St. Catherine Island Shoreline Protection - Taxing District	0	40,000	129,000	86,723	0	235,126
Ellis Road Revetment	0	25,000	335,000	0	0	0
Total Marine	974,016	205,000	5,046,475	3,649,548	600,000	335,126
SOLID WASTE						
Landfill Mitigation	297,401	0	0	0	0	0
Total Solid Waste	297,401	0	0	0	0	0
LAND CONSERVATION						
Agricultural Land Preservation Programs	3,339,475	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Critical Area Planting	33,080	5,000	5,000	5,000	5,000	5,000
Total Land Conservation	3,372,555	1,755,000	1,755,000	1,755,000	1,755,000	1,755,000
RECREATION & PARKS						
Three Notch Trail Phase Six	667,680	0	0	0	0	0
Piney Point Lighthouse Museum	190,000	0	200,000	100,000	0	0
St. Clement's Island Museum Renovations	100,000	0	0	30,000	170,000	0
Nicolet Park Entrance	65,000	0	700,000	0	0	0
Recreation Facility & Park Improvements	525,000	461,000	585,000	570,000	560,000	0
Leonardtown Park	150,000	500,000	1,000,000	0	0	0
Park Land and Facility Acquisition	90,000	90,000	90,000	90,000	90,000	90,000
Three Notch Trail Phase Seven	0	253,125	0	0	1,972,000	0
Elms Beach Park Improvements	0	0	25,000	75,000	800,000	0
Chaptico Park - Phased Development	0	0	0	125,000	0	1,115,000
Total Parks Acquisition /Development	1,787,680	1,304,125	2,800,000	990,000	3,592,000	1,205,000

APPROVED FY2014 CAPITAL BUDGET AND FY2015 TO FY2019 PLAN

CAPITAL PROJECT	Recommended 5-Year Capital Plan					
	FY14 Total	FY15 Total	FY16 Total	FY17 Total	FY18 Total	FY19 Total

PUBLIC LANDINGS

Derelict Boat Removal	30,000	30,000	30,000	30,000	30,000	30,000
Total Public Landings	30,000	30,000	30,000	30,000	30,000	30,000

PUBLIC SCHOOLS

Duke Elementary School - Leonardtown	13,419,000	12,200,000	673,000	0	0	0
Spring Ridge Middle School Renovation	9,930,000	5,717,000	2,939,000	0	0	0
Energy Efficiency - LED Lighting Projects	1,378,000	(244,000)	0	0	0	0
Esperanza Middle School Soil Erosion	439,000	223,000	0	0	0	0
Relocatables - for various sites	325,000	250,000	350,000	350,000	350,000	0
Flooring Replacement-various schools	50,000	0	50,000	0	50,000	0
Spring Ridge Middle School Relocatables	0	271,000	0	0	0	0
Fairlead Academy II Building	0	1,246,000	0	0	0	0
New Elementary School - Central County	0	485,000	265,000	13,419,000	12,200,000	673,000
Site Paving - Parking Lots & Sidewalks	0	75,000	0	75,000	0	75,000
Tennis Court/Track Resurface - Chopticon & GM HS	0	0	425,000	0	0	0
Lettie Marshall Dent ES - Roof Top Units	0	0	223,000	0	0	0
Great Mills High School - Roof Top Units	0	0	169,000	0	0	0
Playground Equipment	0	0	325,000	0	325,000	325,000
Piney Point ES - Partial Roof Replacement	0	0	0	998,000	0	0
Fourth New Elementary School	0	0	0	485,000	265,000	13,419,000
Warehouse	0	0	0	0	595,000	0
Three High School Interior Basketball Scoreboards	0	0	0	0	100,000	0
Bethune Educational Center - HVAC Systemic Renov.	0	0	0	0	217,000	1,850,000
New High School (1,200 capacity)	0	0	0	0	0	1,025,000
Evergreen ES - Early Childhood Center	0	0	0	0	0	632,000
Mechanicsville ES Modernization	0	0	0	0	0	231,000
Total Public Schools	25,541,000	20,223,000	5,419,000	15,327,000	14,102,000	18,230,000

TOTAL	\$41,015,552	\$49,267,981	\$39,879,384	\$38,247,548	\$38,147,893	\$29,247,126
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Capital Project Summary - By Type

Public Facilities	3,450,000	15,208,856	9,031,000	4,302,000	11,855,108	3,552,000
Highways	5,562,900	10,542,000	15,997,909	12,194,000	6,213,585	4,140,000
Marine	974,016	205,000	5,046,475	3,649,548	600,000	335,126
Solid Waste	297,401	0	0	0	0	0
Land Conservation	3,372,555	1,755,000	1,755,000	1,755,000	1,755,000	1,755,000
Parks Acquisition & Development	1,787,680	1,304,125	2,600,000	990,000	3,592,000	1,205,000
Public Landings	30,000	30,000	30,000	30,000	30,000	30,000
Public Schools	25,541,000	20,223,000	5,419,000	15,327,000	14,102,000	18,230,000
Total	\$41,015,552	\$49,267,981	\$39,879,384	\$38,247,548	\$38,147,893	\$29,247,126

Capital Project Summary - By Source of Funds

State/Federal	11,468,892	15,414,600	10,758,123	14,206,858	13,228,029	11,168,150
Impact Fees - Schools	6,349,000	2,026,000	938,000	3,280,750	2,531,250	2,531,250
Impact Fees -Roads	0	450,000	225,000	337,500	0	0
Impact Fees - Parks	402,680	419,820	440,000	125,000	350,000	1,015,000
Transfer Taxes	4,350,000	3,900,000	3,900,000	5,000,000	5,000,000	5,000,000
Ag/Recordation	400,000	400,000	400,000	400,000	400,000	400,000
Ag/Transfer	50,000	50,000	50,000	50,000	50,000	50,000
Mitigation	90,555	55,000	55,000	55,000	55,000	55,000
Pay-Go	12,855,816	1,437,805	1,136,186	26,600	203,650	0
Bonds	4,973,609	25,131,366	21,698,075	14,679,117	16,179,764	8,792,600
Grants/donations/other	75,000	(16,610)	279,000	86,723	150,000	235,126
Total	\$41,015,552	\$49,267,981	\$39,879,384	\$38,247,548	\$38,147,893	\$29,247,126

CHANGES IN FTE POSITIONS - APPROVED FY2014 OPERATING BUDGET

INCREASE/ DECREASE	POSITION DESCRIPTION	GRADE
AGING & HUMAN SERVICES		
	<u>Aging Grants (0299)</u>	
0.02	Convert (RPT) Program Coordinator from 38 hours per week to 40 hours - 1 FTE	S07
	<u>Community Services (0401)</u>	
0.46	Realign 46% of Coordinator LMB Salary & Fringe to County from Grant	S08
	<u>Human Services Grants (0409)</u>	
(0.46)	Realign addtl. 46% of Coordinator LMB Salary & Fringe from Grant to County	S08
(1)	Coordinator - CSA (Unfunded, Eliminate) previously merged with ADAA Coordinator Position	S08
(1)	Administrative Coordinator - ADAA (Unfunded, Eliminate)	S04
(0.14)	Realign 14% of Administrative Coordinator Harris' Salary & Fringe from CSA to Shelter Care	S04
	<u>Human Services Grants (0499)</u>	
0.14	Realign 14% of Administrative Coordinator Harris' Salary & Fringe to Shelter Care from CSA	S04
PUBLIC WORKS & TRANSPORTATION		
	<u>Building Services</u>	
1.0	Lead Maintenance Mechanic	S05
	<u>Carter State Office Building</u>	
(1.0)	Lead Maintenance Mechanic	S05
EMERGENCY SERVICES & TECHNOLOGY		
	<u>Emergency Management Agency (251 Fund)</u>	
	Fire/Emergency Recruitment & Retention Coordinator (non-grant general fund subsidy)	S07
	<u>SAFER Grant (251 Fund)</u>	
	Fire/Emergency Recruitment & Retention Coordinator (grant funded)	S07
OFFICE OF THE SHERIFF		
	<u>Law Enforcement</u>	
	Eligible DFC Ranks (3) and Eligible Corporal Ranks (6)	
1.0	Civil Process Server	S03
1.0	Crime Analyst (conversion of hourly Grant)	S07
2.0	Deputy - SRO Middle Schools	M01
1.0	Station Clerk - Red Light Camera	S03
	<u>Corrections</u>	
	Eligible CFC Ranks (6) and Eligible Corporal Ranks (6)	
1.0	Senior Office Specialist - GPS Comm Supervision	S03
	<u>Cooperative Reimbursement Grant US1317</u>	
1.0	Deputy - Child Support Grant Funded 67% / 33% County	M01
OFFICE OF THE STATE'S ATTORNEY		
1.00	Senior Legal Assistant (Grant - US1411)	S06
ALCOHOL BEVERAGE BOARD		
	Senior Office Specialist (RPT) (Restore Frozen Position) RPT 1040 hours	S03
<hr/> 6.02	Total Positions*	

*The assumed effective date for above position changes is July 1, 2013.

FROZEN POSITIONS LISTING

LAND USE AND GROWTH MANAGEMENT

1 - Inspector II (Grade S06) and 1 - Senior Office Specialist (Grade S03)